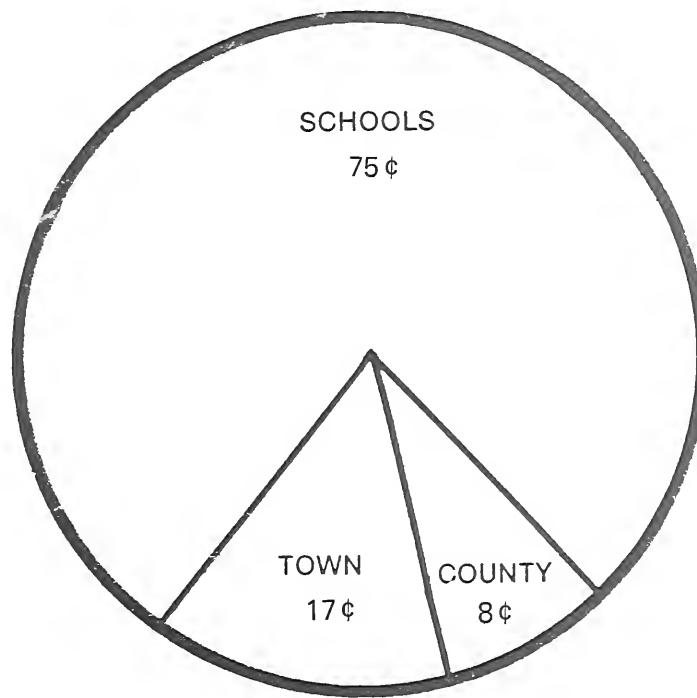


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**Town of Bedford, N.H.  
ANNUAL REPORTS  
YEAR ENDING DECEMBER 31, 1986**

**“Tax Dollar”**

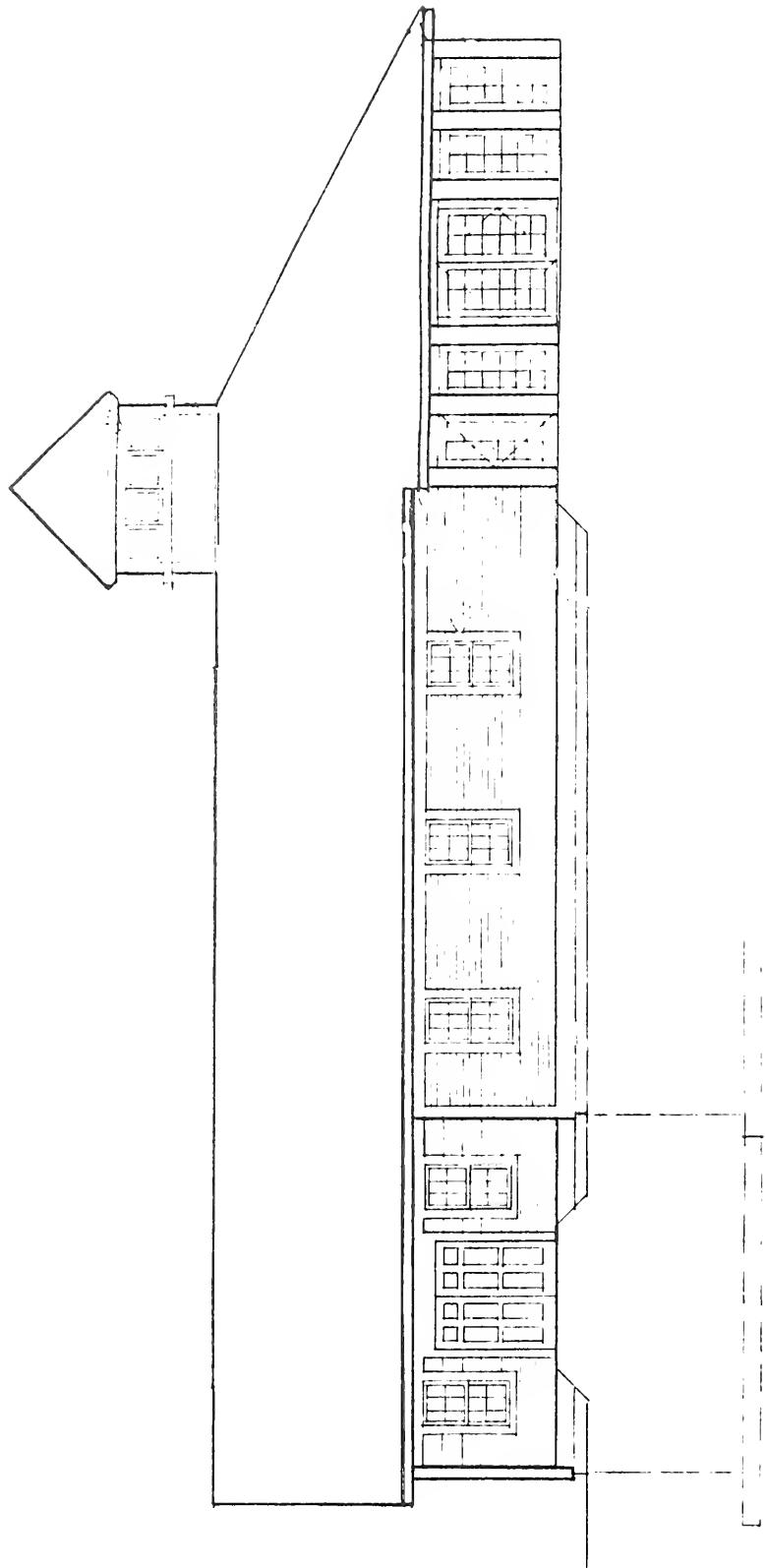


**SCHOOL DISTRICT REPORTS  
YEAR ENDING JUNE 30, 1986**

**1987**

NEW TOWN OFFICE BUILDING

EAST ELEVATION  
SCALE  
1'0"-0"



ANNUAL REPORT  
OF THE  
SELECTMEN and other TOWN OFFICERS  
of the  
  
TOWN OF BEDFORD  
  
NEW HAMPSHIRE  
  
OF TOWN AFFAIRS  
  
For the Year Ending December 31, 1986  
  
AND SCHOOL AFFAIRS  
  
For the Year Ending June 30, 1986

Population, Official 1980 Census	9,355
Estimated 1984 Population	13,000
Valuation for Tax Rate	321,740,351
Town Tax Rate	\$ 5.89
County	2.65
School District	25.79
	\$34.33 per thousand

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## SELECTMEN'S REPORT

In the past year, the community continued to grow and prosper. The major change in town government saw the composition of the Board of Selectmen from 3 to 5 members. Other changes brought on positive developments while some were more disappointing. Several months of exhaustive work finalized the design construction of the new town office building. The Board availed itself of an opportunity to purchase substantial expansion space which will serve the town well in the future. In a less positive vein, inflation and a change in the interpretation of state and federal laws added to the anticipated price and will result in a higher end price than was originally budgeted. We expect to move into the offices by 1 May 1987. In another major development, the town meeting approved a substantial sum to re-evaluate all town properties. The Board believes that this was a good decision which will bring our properties into line with current day market values. This will better equalize the tax burden and will stabilize the tax rate in future years. The Board continues to explore every possible means to increase our legal revenues to help defray the town's expenses. This, of course, will lessen the property tax burden.

During last year's meeting, a conflict of interest ordinance was defeated on the town meeting floor. The Board continues to believe that a local ordinance is necessary. To this end, a less complex version will be again presented, and it is the Board's hope that the town will accept this simplified version.

After several years of intense study and negotiation, the closure of the town landfill suffered a setback when the Tri County Regional incinerator plan ran into new roadblocks from the Environmental Protection Agency. We had hoped to see construction of the facility begin during late 1986, early 1987, with a completion date of mid 1988. This time table is now no longer in effect. A new study is already underway, but our best guess is that it will be 1990 before an acceptable alternative is in being.

We continue to have other projects in various stages of completion. As our expanded Board refines its efforts to make your government more responsible and efficient, we hope to achieve greater successes. We thank the community for their criticisms as well as their support and remain,

Respectfully,

Jane E. Melendy

Marjorie Y. Peters

Paul Anderson

Frank J. Davis

Stanton E. Tefft

February 1987

**TOWN OF BEDFORD  
STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Bedford in the County of Hillsborough in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the McKelvie School in said Town on Tuesday, the tenth of March, at 7:00 o'clock in the forenoon to act on the following articles, numbers 1 through 19. Polls are to close no later than 7:00 p.m. Action on the remaining Articles commencing with Article 20 through 40 will be at the Town Meeting on March 17, 1987 and will be in the McKelvie School at 7:30 p.m.

ARTICLE 1. To elect necessary Town officers and School District officers for the ensuing year and ensuing three years.

**Proposed Amendments to Bedford Zoning Ordinance  
March 1987**

ARTICLE 2. Are you in favor of granting the authority to the Planning Board, under RSA 674:5 to prepare and amend a recommended program of municipal and capital improvement projects?

ARTICLE 3. To see if the Town will vote to establish Article VII entitled Cluster Residential Development. "The full text of the proposal is posted and available for inspection at the Selectmen's Office and at the Town Clerk's Office.

ARTICLE 4. To see if the Town will vote to amend Article IV – Residential and General Residential Districts – Paragraph B, by deleting Section A and substituting in place thereof the following:

a. Home occupations are permitted in this district. Residences may be used by the owner for professional offices, keeping materials or tools of trade, or for occupations such as hairdressing, sewing, manufacturing of crafts, food or other occupation that can be done at home, without degrading or adversely affecting or undermining the residential character of the building or of the surrounding properties. Non-resident employees are limited to no more than two (2) persons in addition to the owner. All parking must be provided on site, and no business materials can be stored, or business activities

conducted in plain view of abutting properties, and no more than thirty (30%) of the gross floor area of the residence may be used for the business. Should the owner move his residence, the home occupation must be discontinued within six (6) months. The owner must prepare a detailed survey plan and submit the plan to the Bedford Planning Board for approval in accordance with Non-Residential Site Plan Review Regulations promulgated and adopted by the Bedford Planning Board and ordinance requirements recited in Article XXV of the Bedford Zoning Ordinance.

ARTICLE 5. To see if the Town will vote to amend Article IV – Residential and General Residential Districts Section B of the Bedford Zoning Ordinance by adopting Paragraph c. as follows and by relettering C. to d.

c. Day nursery is a permitted home occupation in this District. It shall occupy no more than thirty (30%) percent of the gross floor area of the structure. There shall be a minimum of fifty (50) square feet of outside play area for each enrolled child. Off-street parking must be provided for employees plus an appropriate off-street area for drop off and pick up of children. No portion of the outside play area shall be located within twenty five (25) feet of the side and rear property lines.

ARTICLE 6. To see if the Town will vote to amend Article IV – Residential and General Residential Districts Section B of the Bedford Zoning Ordinance by deleting Paragraph B and inserting in place thereof the following:

b. Churches and Schools. All schools are institutions which have an identifiable curriculum for students K through 12 suitably tailored to the needs of its student body; proposes to have an adequate physical plant to support the student body and the curriculum; and further proposes to have a qualified staff to teach the curriculum. The curriculum in such a school shall be designed to provide for normal educational progression.

ARTICLE 7. To see if the Town will vote to amend Article IX – Civil and Institutional District of the Bedford Zoning Ordinance by deleting the present provisions of Section A.4 and inserting the following:

A.4. Day nursery shall be permitted provided that on the same lot there is no less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 8. To see if the Town will vote to amend Article XI – Commercial District of the Bedford Zoning Ordinance by adding Section A.13.

A.13. Day nursery shall be permitted provided that on the same lot there is no less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 9. To see if the Town will vote to amend Article XII – Limited Commercial District of the Bedford Zoning Ordinance by adding Section 3 as follows and by renumbering paragraphs, 3, 4, 5, 6, 7, 8, 9, and 10 to paragraphs 4, 5, 6, 7, 8, 9, 10, and 11.

3. Day nursery shall be permitted provided that on the same lot there is no less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 10. To see if the Town will vote to amend Article XIII – Neighborhood Commercial District of the Bedford Zoning Ordinance by adding Section 5 as follows and by renumbering paragraphs 5, 6, 7, 8, 9, 10, 11, and 12 to paragraphs 6, 7, 8, 9, 10, 11, 12, and 13.

5. Day nursery shall be permitted provided that on the same lot there is no less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 11. To see if the Town will vote to amend Article XIV of the Bedford Zoning Ordinance – Highway Commercial District – by adding Section 8 as follows and by renumbering paragraphs 8, 9, 10, 11, 12, 13 and 14 to paragraphs 9, 10, 11, 12, 13, 14 and 15.

8. Day nursery shall be permitted provided that on the same lot there is no less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 12. To see if the Town will vote to amend Article XV of the Bedford Zoning Ordinance – Service Industrial District – by adding Section 4 as follows and by renumbering paragraphs 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 to paragraphs 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14.

4. Day nursery shall be permitted provided that on the same lot there is no less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 13. To see if the Town will vote to amend Article XVI of the Bedford Zoning Ordinance – Industrial Park District – by adding Section B.1.f. as follows and by relettering paragraph B.1.f. to paragraph B.1.g.

B.1.f. Day nursery shall be permitted provided that on the same lot there is not less than fifty (50) square feet of play area for each child, and that activities associated with such use are properly screened or fenced from adjoining properties.

ARTICLE 14. To see if the Town would rezone the land identified as Tax Map 22, Lots 46, 47 & 89 located at Pattern Road, County Road and Back River Road from Residential-Agricultural to Apartment-Residential. (by petition). (The Planning Board is in favor of this article.)

ARTICLE 15. To see if the Town will vote to change Lot 13 on Map 22 on the Tax Maps of the Town of Bedford from a Residential and Agricultural District to a Limited Commercial District. The said Lot is situated on the easterly side of Route 3(South River Road) and the Northerly side of Country Club Lane, across the street from The Norwood Realty Office and the Manchester Country Club. The undersigned voters acknowledge that the Limited Commercial District abuts the said Lot 22-13 to the North and the within Petition is to extend the Limited Commercial District to include said Lot 22-13. (by petition) (The Planning Board is not in favor of this article.)

ARTICLE 16. To see if the Town will vote to amend Article XV – Service Industrial District – Section A (The Service Industrial shall enjoy the following provisions) by adding Section 3a to read as follows: (by petition) Business offices, including operations which contain light manufacturing and/or on-site storage of their products for distribution. (The Planning Board is not in favor of this article.)

ARTICLE 17. To see if the Town will rezone a certain parcel of land from Commercial to General Residential as identified on tax map 12-43 and known commonly as the Woodbury land, located along the Southwest boundary of Route 101, North of the commercially zoned land owned by the Roman Catholic Bishop of

Manchester (St. Elizabeth Seton Church) and bounded to the East by the residential lots of Bowman Brook Purchase and an additional residential lot known as Lot 12-45-38, such lots being located on Glen Road and Oak Drive in Bedford, NH. Such rezoning shall allow said parcel to become part of the residential neighborhood known as Bowman Brook Purchase instead of retaining its current commercial classification, (by petition) (The Planning Board is in favor of this article.)

ARTICLE 18. To see if the Town will vote to amend the Zoning Ordinances for the Town of Bedford, New Hampshire by inserting the following Section C to Article VI – Residential and Agricultural Districts of the Bedford, New Hampshire Zoning Ordinances: (by petition).

C. Assesory Uses –

Residents in the Residential and Agricultural Districts shall be allowed to house and operate a helicopter at a residence located in the Residential and Agricultural District if all the following criteria have been met by the resident:

(1) The resident's lot upon which the helicopter is housed shall consist of at least five (5) acres.

(2) Prior to the housing of a helicopter at a residence pursuant to this Section C, the New Hampshire Aeronautics Commission and the Federal Aviation Administration shall have approved of the resident's lot for a private non-commercial helipad. The New Hampshire Aeronautics Commission and the Federal Aviation Administration shall have determined that the site and flight path are in compliance with all applicable governmental regulations and that no safety hazards exist as long as established flight patterns are followed.

(3) The helicopter shall be used for non-commercial purposes only.

(4) The helicopter shall be made available to assist Bedford law enforcement personnel and the Bedford Fire Department when prudent and necessary.

(5) The helicopter shall be flown such that it will be at a normal operating altitude before flying directly over any residence.

(6) The area where the helicopter is housed shall be appropriately screened such that the helicopter is not readily visible by the abutters.

(The Planning Board is in favor of this article.)

ARTICLE 19. PETITION TO SELECTMEN UNDER RSA  
CHAPTER 105-C:2

RE: POLICE COMMISSION

The undersigned, being voters of the Town of Bedford, hereby present to the Selectmen of the Town of Bedford, the following questions to be submitted to the Voters of the Town of Bedford on the regular ballot for the election of Town Officers at the next Town Meeting, to wit, the 1987 Town Meeting of the Town of Bedford:

I. "Shall the government of the Police Department of the Town of Bedford be entrusted to a Police Commission?"

YES

NO

II. "If so, shall Police Commissioners be chosen by:

- a. Popular election at Town Election; or
- b. Appointment of the Governor with consent of the Council."

CIRCLE (A) OR (B) TO INDICATE YOUR CHOICE AS TO HOW THE COMMISSION SHOULD BE APPOINTED.

By petition.

ARTICLE 20. To see if the Town will vote to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year.

Town Officer's Salaries	\$ 46,272.00
Town Office Expense	164,025.00
Election & Registration	4,700.00
Cemeteries	20,350.00
General Government Buildings	42,750.00
Reappraisal of Property	65,560.00
Planning Board	38,075.00
Legal	50,000.00
Advertising & Regional Assoc.	11,911.00
Zoning Board of Adjustment	900.00
Tax Map	3,600.00
Historic District Commission	120.00
Police Department	777,046.00
Fire Department	299,508.00
Civil Defense	250.00
Building Inspection	27,900.00
Special Police	70,000.00
Dispatch	91,966.00
General Highway Expense	728,736.00
Resurface & Rebuild	237,760.00
Street Lighting	16,836.00
Solid Waste Disposal	232,533.00
General Assistance	10,000.00
Old Age Assistance	7,500.00
Aid to Disabled	2,000.00
Library	174,330.00
Parks & Recreation	80,870.00
Conservation Commission	530.00
Interest Expense T.A.N.S.	60,000
Office Equipment	12,800.00
Municipal Water	22,593.00
Municipal Sewer	294,862.00
FICA, Retirement & Pensions	156,540.00
Insurance	368,315.00
Unemployment Compensation	5,500.00
Manchester Transit	35,000.00
Payment to Capital Reserve	15,000.00
Fire Truck – \$15,000.00	

---

TOTAL \$4,176,638.00

ARTICLE 21. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes, if needed, and raise and appropriate a sum of Sixty Thousand (\$60,000.00) Dollars for the payment of interest on such borrowing.

ARTICLE 22. To see if the Town will vote to direct the Selectmen to set a time during which owners of real estate shall be allowed a two (2%) percent discount for early payment of real estate taxes.

ARTICLE 23. To see if the Town will vote to direct the Selectmen to accept any and all gifts, grants or conveyances of land to the Town as may from time to time be required by the Town of Bedford Subdivision Regulations or the Town of Bedford Zoning Ordinance.

ARTICLE 24. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from the state, federal or other governmental unit or a private source whichever becomes available during the fiscal year provided that such funds:

1. Be used only for legal purposes for which a town may appropriate money;
2. Require the Selectmen to hold a prior public hearing on the action to be taken;
3. Not require the expenditure of other Town funds;
4. Be exempt from all provisions of RSA 32 relative to limitations and expenditures of Town monies.

ARTICLE 25. To see if the Town will vote to authorize the Selectmen to enter into a contract with Manchester Transit Authority for the purpose of maintaining and subsidizing the bus service along Route 3 for a one year period, for a sum of Thirty-Five Thousand (\$35,000) Dollars.

ARTICLE 26. To see if the Town will vote to authorize the Selectmen to withdraw from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972, ninety one thousand and six hundred dollars (\$91,600) for use as setoffs against budgeted appropriations for the following priority purposes in amounts indicated or take any other action herein:

Pool drawings for valves & systems	\$4,000
Replacement of leach field at pool	10,000
Replacement of pool tiles	10,000
Enlargement of parking lot at pool	10,000
Library lights — inside	15,000
Library lights — entrance	3,500
Membership in Greater Manchester Integrated Cooperative Library System	3,000
Fire Dept. — hose	5,000
Fire Dept. — ladder	4,000
Police Cruisers @ \$13,500	27,000
Total	\$91,600

ARTICLE 27. To see if the Town will vote to authorize the Selectmen to withdraw from the Capital Reserve Fund \$88,000 to be applied to the purchase of a loader and dump truck for the Highway Department (\$50,000 loader, \$38,000 dump truck).

ARTICLE 28. By petition. To see if the Town will vote to eliminate the position of Administrative Assistant to the Board of Selectmen effective April 1, 1987.

ARTICLE 29. To see if the Town of Bedford, N.H. will vote to adopt the 1987 BOCA codes and the 1987 National Electric code.

ARTICLE 30. To see if the Town will vote the following: "Shall we adopt the provisions of RSA 72:1-C which authorizes any town or city to elect not to assess, levy and collect a resident's tax?"

ARTICLE 31. To see if the Town will vote to authorize and empower the Board of Selectmen to convey to Public Service Co. of N.H. a power line easement over land owned by the Town of Bedford. Said parcel is Tax Map Lot #13-37-19 and described as follows:

A portion of a certain 125 foot wide powerline easement located on Tax Map Lot 13-37-19 in the Town of Bedford, Hillsborough County, New Hampshire and more particularly described as follows:

Beginning at the northwesterly corner of the within described easement at a point; thence by a tie course crossing said easement

- 1) South  $78^{\circ}40'07''$  East-130.59 feet to a point on the easterly line of land of the Town of Bedford; thence
- 2) South  $06^{\circ}45'08''$  West-451.00 feet along the division line between land of the Town of Bedford and lots 12-43-16 and 12-43-17 to a point, thence across Town of Bedford land
- 3) North  $47^{\circ}26'10''$  West-43.91 feet to a point; thence
- 4) North  $05^{\circ}29'34''$  West-445.88 feet to the point of beginning.

ARTICLE 32. To see if the Town will vote to discontinue Old Shirley Hill Road from the Goffstown line for a distance of 455.06 feet to the intersection of Wallace Road.

ARTICLE 33. To see if the Town will vote to discontinue a portion of Old Joppa Hill Road for a distance of approximately 1553 feet commencing at the Town of Amherst, New Hampshire town line to the intersection of Old Joppa Hill Road with the present Joppa Hill Road.

ARTICLE 34. To see if the Town will vote to authorize and direct the Selectmen to sell a certain parcel of land identified on the Bedford Tax Map as Map 42, lot 56 for public auction and/or sealed bid containing approximately 0.494 acres.

ARTICLE 35. Lot #10. By petition.

In support of this petition, we the undersigned voters of the Town of Bedford, being duly registered in the town of Bedford and of good standing, offer our signatures and support.

By petition.

ARTICLE 36. The voters would like to see the Town vote to re-open Old Mill Road from Pulpit Road easterly a distance of approximately 1400 feet to the end of the Grauer property as shown on Tax Map #5, Lot 10, with the provision that the cost of upgrading and improving this section of Old Mill Road will be borne by the abutter and owner of this land as designated on Tax Map 5, Lot 10.

By petition.

ARTICLE 37. PETITIONED WARRANT ARTICLE PURSUANT TO N.H. RSA 39:3

To see if the Town will vote to mandate as town policy that the Board of Selectmen, pursuant to the authority granted them under N.H. RSA 39:2-a, schedule the second session of the town meeting for the transaction of all town business other than the choice of town officers elected by an official ballot and other action required to be inserted in said official ballot on the second Tuesday of March, on the second Saturday of March commencing at 9:00 a.m.

By petition.

ARTICLE 38. To see if the Town will vote to authorize the Board of Selectmen to enter into a lease with the Bedford Historical Society with said lease to pertain to such portion of the present Town Hall, located on Bedford Center Road, and upon such terms and conditions as the Board of Selectmen deem to be in the best interest of the Town.

**ARTICLE 39.** Shall town officials, elected or appointed, be excluded from engaging in business with the Town and any of its departments?

**ARTICLE 40.** Pursuant to the provisions of RSA 41:7, shall the office of police chief be an elected position?

Respectfully submitted by:

Jane E. Melendy, Chairman

Francis J. Davis

Marjorie Y. Peters

Stanton E. Tefft

Paul E. Anderson

## TOWN OFFICERS

### Representatives to the General Court

Leslie Burns	Term Expires 1988
Mary Shriver	Term Expires 1988
Richard Stonner	Term Expires 1988
Dorothy Bowers	Term Expires 1988

### Moderator

Eugene Van Loan, III

### Selectmen

Jane E. Melendy, Chairman	Term Expires 1987
Frank Davis	Term Expires 1988
Stanton E. Tefft	Term Expires 1987
Paul Anderson	Term Expires 1989
Marjorie Peters	Term Expires 1989

### Administrative Assistant

Donald R. Price

### Treasurer

George T. Wiggin, Jr.	Term Expires 1987
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### Town Clerk & Tax Collector

Edith P. Schmidtchen	Term Expires 1987
----------------------	-------------------

### Director of Public Works

James McColl

### Supervisors of the Check List

Beatrice Miller	Term Expires 1992
Betty Folsom	Term Expires 1988
Doris Peck Spurway	Term Expires 1990

### Trustees of the Trust Funds

Jon Ton	Term Expires 1987
H. Richard Spurway	Term Expires 1988
Willard Varney, Chairman	Term Expires 1989

### Librarian

Frances M. Wiggin

## **Library Trustees**

Alan Brennan, Chairman	Term Expires 1987
Patricia Holland	Term Expires 1988
George J. Fournier	Term Expires 1989

## **Police Department**

Richard Audette, Chief

## **Forest Fire Warden & Fire Chief**

Ralph M. Wiggin, Jr.

## **Trustees of Cemeteries**

Aubrey Robinson, Jr.	Term Expires 1988
Fred Wiggin	Term Expires 1989
Randy Burbank, Chairman	Term Expires 1987

## **Planning Board**

Elizabeth Corell	Term Expires 1989
Jane Melendy (ex-officio member)	Term Expires 1987
Gary Howard	Term Expires 1987
Stephen Roach	Term Expires 1987
Charles Colpitts, Chairman	Term Expires 1988
Robert Gendron	Term Expires 1988
David Danielson	Term Expires 1989
Martha P. Harris, Clerk	

## **Board of Adjustment**

Sandra Lamontagne	Term Expires 1988
Nancy Pieretti	Term Expires 1989
Susan Tufts	Term Expires 1989
Bruce Bicsornet	Term Expires 1987
Richard Como, Chairman	Term Expires 1987
H. Richard Spurway, Alternate	
Donald Folsom, Alternate	
Martha P. Harris, Clerk	

## **Budget Committee**

Edward Moran, Jr., Chairman	Term Expires 1987
Dorothy Bowers	Term Expires 1987
James Tyrie	Term Expires 1989
Thomas Riley	Term Expires 1988
John Wood	Term Expires 1988
Maureen Spector (School Board)	Term Expires 1987
Francis Davis (Selectman)	Term Expires 1987

**Building Inspector & Health Officer**

Merritt J. Peasley

**Civil Defense Director**

Robert J. Bullock

**School Board**

Mary Ann Strong	Term Expires 1987
M. Elaine Tefft	Term Expires 1987
Joseph Flaherty	Term Expires 1988
William Earnshaw, Chairman	Term Expires 1988
Maureen Spector	Term Expires 1989

**School District Moderator**

Eugene Van Loan, III	Term Expires 1989
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**School District Treasurer**

H. Richard Spurway	Term Expires 1989
--------------------	-------------------

**School District Clerk**

Martha P. Harris	Term Expires 1989
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**Parks and Recreation**

Donald Jones	Term Expires 1987
Robert Mammano, Chairman	Term Expires 1989
Richard Fortin	Term Expires 1987
Shirley Aumand	Term Expires 1988
Christopher Pazandak	Term Expires 1988
Francis Davis (ex-officio member)	Term Expires 1987

**Sewer Commission**

John Hersey	Term Expires 1988
Paul Goldberg, Chairman	Term Expires 1989
Ken Folsom	Term Expires 1987

**Conservation Commission**

Clark Gott	Term Expires 1987
Eugene Van Loan, Jr.	Term Expires 1989
William Morrison	Term Expires 1987
Carol Anderson-Botsford	Term Expires 1989
David Collins, Chairman	Term Expires 1988
Paul Curtin	Term Expires 1988
Francis Davis (ex-officio)	Term Expires 1987

### **Historic District Commission**

Urban Landini, Chairman	Term Expires 1987
June Reilly	Term Expires 1989
Dorothy Bowers	Term Expires 1987
Elizabeth Lessard	Term Expires 1988
R. Shep Melnick	Term Expires 1989
Marjorie Peters (ex officio)	Term Expires 1986
David Danielson (Planning Board member)	
Martha P. Harris, Clerk	

## BUDGET COMMITTEE REPORT

After many meetings, the Budget Committee and Selectmen agreed on all but two appropriation items. We did not recommend proposed expenditures for the conversion of the present Town Office Building into a police facility nor expenditures for painting and insulating the Town Hall.

The Committee received no plans, specifications or reports regarding the proposed conversion. Thus, we had no credible basis to believe that the project would be done properly for \$300,000 or that new construction wouldn't be a more cost effective alternative.

We had reservations about the merits of another painting of the Town Hall versus siding, but received no siding estimates to review. Also, a proposal to use the building for a Bedford Historical museum seemed a rather limited use of a large public building that will incur ongoing maintenance, heating and insurance costs. We appropriated money that could be used for further study should the taxpayers desire more information in discussion the viability of the building. We feel further dialogue is warranted.

We recommend reducing two items in the School Board's proposed budget. We deleted \$5,000 from a proposed \$15,000 for legal services while urging more effort toward direct communication before recourse to lawyers. Under managerial services, we reduced a proposed \$2,400 for computer services to \$1,400 as less than \$1,000 had been expended in this area last year.

We felt that an administration request for an additional Learning Resource Specialist Evaluator was not unreasonable, but heard nothing that indicated it would be unreasonable to expect that this position could be funded within the context of the 1987-88 recommended budget.

With the 1987-88 budget, the School District budget has increased approximately 3 million dollars during a three year period, and the town budget has increased approximately a million dollars during a comparable time.

Revenues from growth in the tax base have tempered the impact of these cost increases. If these revenues slow while costs continue to climb, the difference will increasingly translate into higher taxes. In Bedford, however, good developable land, particularly non-residential, is a diminishing resource.

Coordination of future capital spending projects would also be beneficial.

While Bedford is a relatively affluent community, its residents still represent a broad economic spectrum. It would be unfortunate if, in the future, some residents, working or retired, found that living in Bedford had become difficult or impossible because of increasingly onerous taxes.

The possibility of this scenario diminishes if the spending priorities are determined by a genuine community consensus rather than by special interest minorities. The inclination to spend public funds is limited only by imagination and opportunity. That opportunity is best checked by vigilant voters mindful of the limits of funding resources.

Town and School District would be well served by having more taxpayers involved in the dialogue. However, people frequently devote more time and energy comparing vacation costs than they do assessing what their annual check to the tax collector is buying.

Bedford now has approximately 8,000 registered voters. Except for the recent issues of building a town office and police facilities and an addition to the McKelvie School, over the past six years, an average range of 2-3% of the registered voters attended School District meetings and 4-5% attended Town Meetings to vote the respective budgets.

March 1987 at the School District Meeting, the proposed budget will be \$10,382,504 while at the Town Meeting the proposed budget will be \$4,176,639. Greater citizen involvement at both of these meetings would be a positive step toward genuine community consensus as to spending priorities.

Edward P. Moran, Chairman  
Bedford Budget Committee

BUDGET OF THE TOWN OF BEDFORD

Purposes of Appropriation (R.S.A. 31:4)	Appropriations (1986-87)	Expendits. (1986-87)	Selectmen Budget	Budget Com. Recommended 1987	Not Recommended 1987
<u>GENERAL GOVERNMENT</u>					
Town Officer's Salaries	42,400	42,361	46,272	46,272	
Town Office Expense	162,590	149,408	164,025	164,025	
Election & Registration	10,200	10,318	4,700	4,700	
Cemeteries	23,300	22,420	20,350	20,350	
General Govt. Buildings	53,725	43,568	63,750	42,750	21,000
Reappraisal of Property	223,446	47,197	65,560	65,560	
Planning & Zoning	22,250	27,251	38,075	38,075	
Legal Expenses	40,000	38,502	50,000	50,000	
Advertising & Regional	14,175	6,467	11,911	11,911	
Board of Adjustment	900	1,330	900	900	
Tax Map	3,600	3,600	3,600	3,600	
Historic District	120	188	120	120	
<u>PUBLIC SAFETY</u>					
Police Department	654,920	646,349	777,046	777,046	
Fire Department	202,679	196,989	299,508	299,508	
Civil Defense	850	414	250	250	
Building Inspection	42,300	30,934	27,900	27,900	
Special Police	60,000	77,610	70,000	70,000	
Dispatch	88,843	80,189	91,966	91,966	

HIGHWAY STREETS & BRIDGES

Town Maintenance	250,000	139,023	237,760	237,760
General Highway Dept. Expense	625,650	627,942	728,736	728,736
Street Lighting	15,735	6,926	16,836	16,836

SANITATION

Solid Waste Disposal	222,650	236,462	232,533	232,533
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WELFARE

General Assistance	25,080	3,415	10,000	10,000
Old Age Assistance	16,780	2,654	7,500	7,500
Aid to the Disabled	2,080	1,080	2,000	2,000

CULTURE & RECREATION

Library	139,491	139,491	174,330	174,330
Parks & Recreation	72,314	69,010	80,870	80,870
Conservation Commission	375	403	530	530

DEBT SERVICE

Interest Expense T.A.N.S.	90,000 .	45,548	60,000	60,000
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CAPITAL OUTLAY

Office Equipment	4,100	3,647	12,800	12,800
New Town Office Bldg.	400,000	57,996	-0-	-0-
Rehab Present Town Office			300,000	300,000

OPERATING TRANSFERS OUT

Payments to Capital Reserve  
(Fire Truck \$15,000)

48,000

48,000

15,000

15,000

MISCELLANEOUS

Municipal Water Dept.

21,115

25,944

22,593

262,928

279,861

294,862

151,292

133,300

156,540

FICA, Retirement & Pensions

310,500

253,463

368,315

Insurance

5,200

4,351

5,500

Unemployment Compensation

34,000

34,000

35,000

Manchester Transit

34,000

34,000

35,000

TOTAL APPROPRIATIONS

4,343,588

3,532,611

4,489,638

<b>Sources of Revenue</b>	<b>Estimated Revenues 1986 (1986-87)</b>	<b>Actual Revenues 1986 (1986-87)</b>	<b>Estimated Revenues 1987 (1986-87)</b>
<b>TAXES</b>			
Resident Taxes	70,000	73,810	75,000
National Bank Stock Taxes	50		100
Yield Taxes	5,000	13,211	7,500
Interest & Penalties on Taxes	6,000	51,153	10,000
Land Use Change Taxes	100,000	310,688	200,000
<b>INTERGOVERNMENTAL REVENUES-STATE</b>			
Shared Revenue-Block Grant	360,000	127,299	139,300
Highway Block Grant	141,140	141,140	145,000
Railroad Tax	100		
Reim. A/C State-Federal Forest	400	88	100
Manchester Transit	16,000	9,860	9,000
State Aid Water Poll		96,193	82,479
Hazardous Waste Reimb.		1,547	
DWI Reimb.		3,470	
<b>LICENSES &amp; PERMITS</b>			
Motor Vehicle Permit Fees	900,000	1,137,389	1,265,000
Dog Licenses	7,900	6,833	7,000
Business Licenses, Permits & Filing Fees	28,000	76,743	80,000

Miscellaneous	16,000	4,203	4,500	
Building Permits	95,000	111,863	100,000	
<b>CHARGE FOR SERVICES</b>				
Income from Departments	105,000	78,995	80,000	
Rent of Town Property	1,200	325	300	
Special Police	60,000	86,399	70,000	
Cemetery Trust Funds	1,500		3,500	
Welfare Recovery		6,149	140,000	
<b>MISCELLANEOUS REVENUES</b>				
Interest on Deposits	135,000		130,000	
Sale of Town Property	4,000	11,502	5,000	
Cable TV	11,000	12,704	13,000	
Ins. Refunds, Divs. Settlements	15,000	16,057	15,000	
Court	4,000	1,215	-0 -	
<b>OTHER FINANCING SOURCES</b>				
Income from Water & Sewer Depts.	262,928	113,979	317,455	
Withdrawal from Capital Reserve	77,500	49,878	88,000	
Revenue Sharing Fund	90,526	85,742	91,600	
Fund Balance		599,000	500,000	
Foxwood Homes Escrow	56,000	55,163		
<b>TOTAL REVENUES &amp; CREDITS</b>				
	2,569,244	3,282,598	3,578,834	

**LESS: Amount of Estimated Revenues  
Exclusive of Taxes**

**3,578,834**

**Amount of taxes to be raised  
(exclusive of school and  
county taxes)**

**597,805**

**COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES  
1986**

<b>Title of Appropriation</b>	<b>Appropriation</b>	<b>Expenditures</b>	<b>Balances</b>	<b>Overdraft</b>
Town Officer's Salaries	42,400	42,361	39	
Town Officer's Expense	162,590	149,408	13,181	118
Election & Registration	10,200	10,318		
Cemeteries	23,300	22,420	880	
General Gov't. Buildings	53,725	43,568	10,157	
Reappraisal of Property	223,446	47,197	176,249	
Planning & Zoning	22,250	27,251		
Legal Fees	40,000	38,502	1,498	5,001
Advertising & Regional	14,175	6,467	7,708	
Board of Adjustment	900	1,330		
Tax Map	3,600	3,600		
Historic District	120	188		68
Police Department	654,920	646,349	8,571	
Fire Department	202,679	196,989	5,690	
Civil Defense	850	414	436	
Building Inspection	42,300	30,934	11,366	
Special Police	60,000	77,610		
Dispatch	88,843	80,189	8,654	
Town Maintenance	250,000	139,023	110,977	
General Highway Expenses	625,650	627,942		2,293
Street Lighting	15,735	6,926		
Solid Waste Disposal	222,650	236,462	8,809	13,812
General Assistance	25,080	3,415		21,665

Old Age Assistance	16,780	2,654	14,126
Aid To Disabled	2,080	1,080	1,000
Library	139,491	139,491	8,304
Parks & Recreation	72,314	69,010	28
Conservation Commission	375	403	
Int. Exp. T.A.N.S.	90,000	45,548	44,452
Capital Outlay	4,100	3,647	453
New Town Office Bldg.	400,000	57,996	342,004
Payment to Capital Reserve	48,000	48,000	
Municipal Water Dept.	21,115	25,944	4,829
Municipal Sewer Dept.	262,928	279,861	16,933
FICA Retirement & Pension	151,292	133,300	
Insurance	310,500	253,463	17,992
Unemployment Comp.	5,200	4,351	57,037
Manchester Transit	34,000	34,000	849
TOTALS	4,343,588	3,532,611	872,097
			61,122

**STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED  
1986**

Town Officer's Salaries	42,400
Town Officer's Expenses	162,590
Election and Registration	10,200
Cemeteries	23,300
General Government buildings	53,725
Reappraisal of Property	223,446
Planning and zoning	22,250
Legal Expenses	40,000
Advertising and Regional Association	14,175
Historic District Committee	120
Tax Map	3,600
Zoning Board of Adjustment	900
Police Department	654,920
Fire Department	202,679
Civil Defense	850
Building Inspection	42,300
Special Police	60,000
Dispatch	88,843
Town Maintenance	250,000
General Highway Department Expenses	625,650
Street Lighting	15,735
Solid Waste Disposal	222,650
General Assistance	25,080
Old Age Assistance	16,780
Aid to the Disabled	2,080
Library	139,491
Parks and Recreation	72,314
Conservation Commission	375
Interest Expense-Tax Anticipation Notes	90,000
Capital Outlay	4,100
New Town Office Bldg.	400,000
Payment to Capital Reserve	48,000
Municipal Water Department	21,115
Municipal Sewer Department	262,928
FICA, Retirement & Pension Contributions	151,292
Insurance	310,500
Unemployment Compensation	5,200
Manchester Transit	34,000
<b>TOTAL APPROPRIATIONS</b>	<b>4,343,588</b>

**Less Estimated Revenue and Credits**

Resident Taxes	70,840
Interest and Penalties on Taxes	31,372
Yield Taxes	13,507
Land Use Change Tax	145,773
Reimb. Fed. Forest	91
Shared Revenue Block Grant	127,299
Highway Block Grant	141,140
Railroad Tax	83
State Aid Water Poll Proj.	96,193
Manchester Transit	12,000
Motor Vehicle Permit Fees	1,060,399
Dog Licenses	6,414
Business Licenses, Permits and Filing Fees	16,000
Miscellaneous	11,000
Building Permits	95,000
Income from Departments	92,000
Rent of Town Property	
Special Police	60,000
Welfare Recovery	3,334
Cemetery Trust Funds	3,800
Interest on Deposits	135,000
Sale of Town Property	51
Cable TV	12,000
Income from Water & Sewer Depts.	116,119
Capital Reserve	77,500
Revenue Sharing Fund	85,026
Fund Balance	599,000
Court	1,693

**TOTAL REVENUES AND CREDITS**

3,012,633

Total Town Appropriations	4,343,588
Total Revenues and Credits	3,012,633
Net Town Appropriations	1,330,955
Net School Tax Assessment	8,479,021
County Tax Assessment	868,049
Total of Town, School and County	10,678,025
DEDUCT Total Business Profits Tax Reimb.	239,308
ADD War Service Credits	56,250
ADD Overlay	550,379
Property Taxes to be Raised	11,045,346
Taxes to be Committed Collector	11,045,346
LESS: War Credits	56,250

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<b>TOTAL TAX COMMITMENT</b>	<b>10,989,096</b>
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## SCHEDULE OF TOWN PROPERTY

### STATEMENT OF VALUES

DESCRIPTION	VALUE
1A Town Hall, 2 story frame	423,350
1B Contents	84,500
2 Library, 1 story frame and brick veneer	840,000
2A Contents	132,000
3 Community House, 1 story frame	25,000
4 Old Fire Station, 1 story frame	31,000
5 Town Barn & Salt Shed, c.b. and frame	115,360
5A Contents	5,400
6 Fire Station, 1 story frame	294,600
6A Contents	3,200
7 Municipal Building Police Station, 1 story frame	247,200
7A Contents	11,350
8 Town garage at Dump, 1 story frame	19,100
9 Hearse House (cemetary) 1 story frame	3,605
10 Fuel tanks and Pumps at Town Garage 4000 Gal.	4,250
4000 Gal.	4,250
3000 Gal.	3,700
4000 Gal.	4,250
1000 Gal.	1,200
11 Pool House including Well Pump and Tank, Pool filter equipment and pumps, 1 story frame	68,500
12 Nashua Road Storage Shed, 1 story frame	5,400
12A Contents	2,200
13 Siphon Inlet Station, East Side of River	110,200
13A Contents	99,900
14A Sophon Inlet Station, West Side of River, concrete	110,200
14B Contents	99,900
15 Frame Garage, 1 story frame	2,000
16 Schools, Lands and Buildings	10,277,888

17 All Lands and Buildings acquired through  
Tax Collector's Deeds

Richard Lots on Worthley Road	1,350.00
31 Acres on Liberty Hill Road	25,200.00
Land on Nashua and Beals Road	6,750.00
2 Acres Fitts Land, Back River Road	750.00
1 Acre Hemlock Drive	2,400.00
Land Route 114	1,520.00
Land Tirrell Hill Road	2,400.00
Land Back River Road	16,640.00
Land Off North Amherst Road	15,560.00
John Babcock	<u>11,760.00</u>

REC'd TOTAL

## REPORT OF THE TOWN CLERK/TAX COLLECTOR

Town Clerk-Tax Collector Edith P. Schmidtchen and her Staff of three, Foula Tsiaras, Pauline Simard, and Diane McCamy, handle a myriad of duties consisting of Auto Registrations totaling in 1986 13,592 with a total dollar figure of \$1,137,389.00, Property Taxes, this year consisting of 5,365 bills with a Warrant figure of \$10,989,089.00, Yield Taxes, Sewer Rental Taxes, Current Use Taxes, Resident Taxes, Building Permits, Burial Permits, Marriage Applications, UCC's, Certified Copies, dog licenses, and hundreds of telephone calls addressing all kinds of questions.

When not doing any of the above, you can find her office taking care of the daily mail and answering inquiries that arrive via the mail; plus doing all the book work generated by the daily work.

With the Town growing at such a rapid pace, the work load is also increasing by leaps and bounds. She and her Staff are looking forward to moving into the new Office Building and having better facilities in which to handle the business of the Town which consisted of approximately twelve million dollars in 1986.

**ANNUAL REPORT OF THE TOWN CLERK**  
**January 1 to December 31, 1986**

**Automobile Account**

Dr.

1986 Auto Permits Issued	<u>\$1,137,389.00</u>	
<b>TOTAL DEBITS</b>		<b>\$1,137,389.00</b>

Cr.

Remitted to Treasurer		\$1,137,389.00
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**Miscellaneous Accounts**

Dr.

Auto Titles	\$3,664.00	
UCC Filings	5,304.00	
Certified Copies	1,272.00	
Marriage Licenses	1,560.00	
Pole Licenses	109.00	
Dredge & Fill	42.00	
Organizational Fees	7.00	
Bad Checks	60.00	
Miscellaneous	<u>918.17</u>	
<b>TOTAL DEBITS</b>		<b>12,936.17</b>

Cr.

Remitted to Treasurer		12,936.17
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**Dog License Account**

Dr.

1985 Dog Licenses Issued	35.50	
1985 Dog License Penalties	—	
1986 Dog Licenses Issued	6,006.85	
1986 Dog License Penalties	511.00	
Dog Violations	<u>280.00</u>	
<b>TOTAL DEBITS</b>		<b>6,833.35</b>

Cr.

Remitted to Treasurer		6,833.35
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**Building Permits**

Dr.

Building Permits Issued	<u>\$111,863.00</u>	
<b>TOTAL DEBITS</b>		<b>\$111,863.00</b>

Cr.

Remitted to Treasurer		\$111,863.00
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**Filing Fees**

Dr.

March Elections	6.00	
September Primary	<u>12.00</u>	
<b>TOTAL DEBITS</b>		<b>\$18.00</b>
<b>TOTAL DEBITS</b>		<b>\$18.00</b>

Cr.

Remitted to Treasurer		\$18.00
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Respectfully submitted,

Edith P. Schmidtchen  
Town Clerk-Tax Collector

# TAX COLLECTOR'S REPORT

## SUMMARY OF WARRANTS

### Levy of 1986

Dr.

#### Taxes Committed to Collectors:

Property Taxes	\$10,989,089.00
Resident Taxes	70,840.00
Sewer Rental Taxes	85,297.13
Current Use Taxes	274,983.00
Yield Taxes	<u>2,463.08</u>
	\$11,422,672.21

#### Added Taxes:

Property Taxes	2,324.43
Resident Taxes	<u>7,560.00</u>
	9,884.43

#### Overpayments:

Property Taxes	6,315.00
Property Tax Discount	-15.10

Interest Collected on Sewer Rentals	9.59
Interest Collected on Resident Taxes	<u>350.00</u>

TOTAL DEBITS:	\$11,439,216.13
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Cr.

#### Remitted to Treasurer:

Property Taxes	9,024,695.81
Resident Taxes	68,540.00
Sewer Rental Taxes	85,238.99
Current Use Taxes	274,983.00
Yield Taxes	2,167.45
Interest Coll. on Sewer Rentals	9.59
Penalties Coll. on Resident Taxes	<u>350.00</u>
	\$ 9,455,984.84

Discount Allowed:	+161,182.53
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#### Abatements made during year:

Resident Taxes	<u>3,820.00</u>
	3,820.00

Uncollected Taxes – December 31, 1986	
Property Taxes	1,811,834.99
Resident Taxes	6,040.00
Sewer Rental Taxes	58.14
Yield Taxes	<u>295.63</u>
	\$ 1,818,228.76
TOTAL CREDITS:	\$11,439,216.13

Respectfully submitted,

Edith P. Schmidtchen  
Town Clerk-Tax Collector

<b>Levy of 1985</b>	
Dr.	
Uncollected Taxes - January 1, 1986	
Property Taxes	\$747,869.36
Resident Taxes	6,220.00
Sewer Rental Taxes	297.81
Added Property Taxes	<u>6,783.00</u>
	\$761,170.17
Added Taxes:	
Sewer Rental Taxes	30,821.77
Resident Taxes	1,360.00
Current Use Taxes	35,705.00
Yield Taxes	<u>11,043.88</u>
	\$ 78,930.65
Interest collected on delinquent Property Taxes	32,746.60
Interest collected on delinquent Sewer Rental Taxes	29.95
Penalties collected on Resident Taxes	<u>498.00</u>
TOTAL DEBITS:	\$873,375.37

Cr.

Remitted to Treasurer:

Property Taxes	\$746,171.83
Interest coll. on delinq. Prop. Taxes	32,746.60
Added Property Taxes	6,783.00
Interest Coll. on Sewer Rentals	29.95
Penalties Coll. on Resident Taxes	498.00
Resident Taxes	4,980.00
Sewer Rentals	28,441.73
Sewer Rental Added	297.81
Yield Taxes	11,043.88
Current Use	<u>35,705.00</u>
	\$866,697.80

Abatements made during year:

Property Taxes	1,697.53
Resident Taxes	2,420.00
Sewer Rentals	<u>2,380.04</u>
	\$ 6,497.57

Uncollected Taxes-December 31, 1986

(As per Collector's List)

Resident Taxes	<u>180.00</u>
TOTAL CREDITS:	\$873,375.37

Respectfully submitted,

Edith P. Schmidtchen  
Town Clerk-Tax Collector

**Levy of 1984**

**Dr.**

Uncollected Taxes-January 1, 1986

Resident Taxes	760.00
Penalties collected on Resident Taxes	<u>24.00</u>
	\$ 784.00

Added Taxes:

Resident Taxes	\$ 50.00
Penalties collected on Added Resident Taxes	<u>5.00</u>
	\$ 55.00

TOTAL DEBITS

\$ 839.00

**Cr.**

Remitted to Treasurer:

Resident Taxes	290.00
Penalties collected in Resident Taxes	<u>29.00</u>
	\$ 319.00

Abatements made during year:

Resident Taxes	<u>500.00</u>
	\$ 500.00

Uncollected Taxes December 31, 1986

(As per Collector's List)

Resident Taxes	<u>20.00</u>
	\$ 20.00
TOTAL CREDITS	\$ 839.00

Respectfully submitted

Edith P. Schmidtchen  
Town Clerk-Tax Collector

**UNREDEEMED TAXES FROM TAX SALES  
ON ACCOUNT OF LEVIES OF:**

	1985	1984
Allan, William L.	267.74	
Brand, William A. & Gail R.	3,043.76	
Burns, Michael T. & Susan C.	(Part) 532.51	
Clark, William D. & Fernande G.	1,162.62	
Crandall, Robert G. & Deborah J.	3,035.26	
Gopsill, Thomas M. & Merrilyn D.	(Part) 982.51	
Healy Tree Trimming Inc	94.51	
Healy Tree Trimming Inc.	111.72	
Healy Tree Trimming Inc.	81.96	81.15
Kelley, John A. & Susan M.	2,089.37	
Montauk Management Inc.	7,005.86	
Newberry, Harold M. & Joanne F.	1,559.04	
Pecknold, E. Jean	(Part) 931.73	
Pelletier, James Leo	2,536.81	
Sandler, Sharon M.	(Part) 63.37	
Walsh, Richard J. & Sandra U.	2,397.59	2,391.75
Woods, Walter F. & Eileen M.	<u>1,232.76</u>	<u>(Part) 645.03</u>
	<u>27,065.75</u>	<u>3,181.30</u>

**SUMMARY OF TAX SALES ACCOUNTS**  
**As of December 31, 1986**

**Tax Sales on Account of Levies of:**

	1985	1984	1983
Dr.			
Taxes sold to Town during year	117,895.93	46,151.69	10,228.36
Balance unredeemed Taxes on January 1, 1987	6,378.72	8,748.53	3,721.27
Interest collected during year			
<b>TOTAL DEBITS</b>	124,274.65	54,900.22	13,949.63
Cr.			
Remitted to Treasurer:			
Taxes redeemed during year	89,568.72	42,932.79	10,192.25
Interest collected during year	6,378.72	8,748.53	3,721.27
Abatements made during year	1,261.46	37.60	36.11
Unredeemed Taxes December 31, 1986	27,065.75	3,181.30	—
<b>TOTAL CREDITS</b>	124,274.65	54,900.22	13,949.63

## TREASURER'S REPORT

Received of:		
Edith P. Schmidtchen, Tax Collector		\$10,484,544.00
Edith P. Schmidtchen, Town Clerk:		1,269,039.52
Selectmen:		573,532.53
State Treasurer:		522,936.26
Other Sources:		
Tax Anticipation Note	\$4,200,000.00	
Interest Income	108,133.53	
Revenue Sharing Acct.	105,819.82	
Capital Reserve	49,878.00	
Lost Checks	<u>566.76</u>	
		\$4,464,398.11
Total Receipts		\$17,314,450.42
Balance January 1, 1986		<u>3,542,612.37</u>
Total		\$20,857,062.79
Total Checks Issued		<u>16,286,335.47</u>
Balance December 31, 1986		\$4,570,727.32
Revenue Sharing:		
Acct. AB #4007285		
Balance Jan. 1, 1986	\$135,733.45	
Received from US Treas.	51,954.00	
Interest on Acct.	9,775.02	
To Gen. Acct.	<u>– 105,819.82</u>	
		\$91,642.65
Yield Tax:		
Acct. BB #25429		
Balance Jan. 1, 1986	\$5,381.02	
Received 1986	415.00	
Interest on Acct.	157.16	
Paid Out	<u>– 5,142.63</u>	
		\$ 810.55
Sewer Account:		
Acct. AB #32096543		
Balance Jan. 1, 1986	\$13,779.77	
Interest on Acct.	863.84	
To Sewer Comm.	<u>– 14,643.61</u>	
		-0-

Conservation Fund:

Acct. BE #1135327020

Balance Jan. 1, 1986	\$2,631.00
Interest on Acct.	126.54
Paid Out	<u>- 246.63</u>

\$2,510.91

Funds Held in Escrow:

Beals-Gage Girls Rd. Acct.

Account AB #321255192

Balance Jan. 1, 1986	\$143,654.36
Interest on Acct.	7,095.77
To Gen. Ch. Acct.	<u>- 55,162.92</u>

\$95,587.21

William Morin

Account AB #321021461

Balance Jan. 1, 1986	\$17,472.08
Interest on Acct.	551.92
To Wm. Morin	<u>18,024.00</u>

-0-

Chesbro Property

Account AB #321295792

Balance Jan. 1, 1986	\$2,447.37
Interest on Acct.	<u>139.35</u>

\$2,586.72

Squire Construction

Account AB#321347536

Balance Jan. 1, 1986	\$421.14
Interest on Acct.	<u>23.99</u>

\$445.13

Karoutsos Roofing

Account AB #321377525

Balance Jan. 1, 1986	\$16,695.06
Interest on Acct.	635.56
To Karoutsos Roofing	<u>17,330.62</u>

-0-

Apple Realty			
Account BB #8001502			
Balance Jan. 1, 1986	\$6,492.78		
Interest on Acct.	249.25		
To Apple Realty	<u>6,742.03</u>		
		-0-	
William Higgins			
Account AB #321421059			
Balance Jan. 1, 1986	\$30,916.60		
Interest on Acct.	<u>1,760.40</u>		
		\$32,677.00	
Robert Bullock - B.EXT.			
Account AB #390023869			
Balance Jan. 1, 1986	\$10,116.79		
Interest on Acct.	<u>576.04</u>		
		\$10,692.83	
Pine Tree Builders			
Account AB #321452617			
Balance Jan. 1, 1986	\$5,121.09		
Interest on Acct.	<u>329.21</u>		
		\$5,450.30	
Jeffrey Purtell			
Account AB #390012664			
Balance Jan. 1, 1986	\$2,027.38		
Interest on Acct.	<u>115.42</u>		
		\$2,142.80	
Green Mtn. Invest., Inc.			
Account AB #390118586			
Received May 5th	\$5,510.00		
Interest on Acct.	<u>204.47</u>		
		\$5,714.47	
Sybil Koehler Lachance			
Account AB #390165603			
Received Sept. 10th	\$7,000.00		
Interest on Acct.	<u>87.03</u>		
		\$7,097.03	

Robt. & Eleanor Bullock  
Account AB #390165611

Received Sept. 10th	\$5,000.00
Interest on Acct.	<u>85.86</u>
	\$5,085.86

Balance on Hand December 31, 1986 \$4,833,160.78

Respectfully submitted,

George T. Wiggin, Jr.  
Treasurer

## TREASURERS REPORT

### Social Security

Wages	737,595.60
Withheld	62,577.93
Town Share	<u>62,577.93</u>
Paid to State Treasurer	125,155.86

### Permanent Police Retirement

Wages	532,315.62
Withheld	52,615.18
Town Share	<u>44,144.42</u>
Paid to N.H. Retirement System	96,759.60

### Permanent Fire Retirement

Wages	171,587.64
Withheld	13,916.01
Town Share	<u>11,247.84</u>
	25,163.85

## BEDFORD TRUST FUNDS

Annual Report of Revenues Collected and Expenses Paid and  
Unexpended Revenues for the Year Ending December 31, 1986

### Balance of Unexpended Trust Fund Revenues

January 1, 1986

#### Checking Account

School Prize Speaking Fund Revenue	49.89
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#### Savings Accounts

Prize Speaking Fund Revenue	1,859.13
Library Funds Revenue	310.96
Church Funds Revenue	622.62
Cemetery Funds Revenue	<u>851.38</u>
	3,693.98

#### Revenues Collected

Interest – Prize Speaking Fund	345.63
Interest – Church Fund	1,256.19
Interest – Library Fund	665.08
Interest – Cemetery Fund	<u>1,840.55</u>
	4,107.45
	7,801.43

#### Expenses Paid

Bedford Presbyterian Church Fund to Carol A. Smith, Treasurer	1,257.65
Bedford Public Library Fund to George J. Fournier, Trustee	738.00
Bedford Center Old Cemetery Fund to Ralph M. Wiggin, Jr., Treasurer	288.60
Town of Bedford for Cemetery Care to George T. Wiggin, Jr., Treasurer	1,747.24
Plants for four (4) cemetery lots	34.00
Prize Speaking Contest – McKelvie School	<u>410.00</u>
	4,475.49

**Balance of Unexpended Trust Funds Available**

**December 31, 1986**

**Checking Account**

School Prize Speaking Fund Revenue      49.89

**Savings Accounts**

Prize Speaking Fund Revenue	1,794.76
Library Funds Revenue	238.04
Church Funds Revenue	621.16
Cemetery Funds Revenue	<u>522.09</u>
	3,325.94
	<u>7,801.43</u>

Respectfully submitted,

W.P. Varney, Trustee

January 8, 1987

## REPORT OF THE TRUST FUNDS OF THE TOWN OF BEDFORD ON DECEMBER 31, 1986

Page 1 of 6

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME			Beginning Balance	Year's Income	Ending Balance
				Bank	East	Capital Gains or Losses	New Funds Created	Year-end Dividends				
Jun 05 1908 1.	Ronnie Townsend	Cemetery	Bank	8.75	50.00	-	-	-	50.00	2.31	8.75	4.86
Mar 16 1912 2.	Rufus Parkhurst	"	Bank	"	"	-	-	-	"	2.30	"	5.32
May 23 1921 3.	Henry L. Peaselee	"	Bank	"	"	-	-	-	"	4.86	"	5.31
May 05 1925 4.	Charles Gage	"	Bank	"	"	-	-	-	"	4.86	"	5.31
Feb 23 1926 5.	James N. Mitchell	"	Bank	"	"	-	-	-	"	4.86	"	5.31
Jun 21 1934 6.	Nelson Fosher	"	Bank	"	"	-	-	-	"	4.86	"	5.31
Jul 16 1936 7.	Sarah L. Wetherpon	"	Bank	"	"	-	-	-	"	4.86	"	5.31
Jun 18 1937 8.	Ernestine Holif	"	Bank	"	"	-	-	-	"	4.86	"	5.31
Jun 18 1937 9.	Sabra Dearborn	"	Bank	"	"	-	-	-	"	4.86	"	5.31
<b>Totals</b>				<b>450.00</b>			<b>450.00</b>			<b>20.71</b>		
Mar 18 1901 1.	Burriel Fund	Cemetery	Bank	7.50	100.00	-	-	-	100.00	4.58	7.50	9.97
Mar 23 1904 2.	Hallier Fund	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Mar 21 1902 3.	Caroline R. Moore	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Mar 10 1909 4.	Sarah R. Dugood	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Mar 09 1909 5.	Sarah H. Clark	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Jun 27 1914 6.	Mary E. Parker	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Nov 06 1914 7.	Gilham H. Moore	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Apr 10 1917 8.	Clement Fund	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Dec 08 1917 9.	Sturtivant & Moore	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Jan 20 1919 10.	Moore & Kitteridge	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Jul 19 1919 11.	Harry A. Shepard	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Feb 03 1920 12.	Thomas H. Moore	"	Bank	"	"	-	-	-	"	4.58	"	9.98
May 15 1920 13.	George F. Barnard	"	Bank	"	"	-	-	-	"	4.58	"	9.98
May 15 1922 14.	Susan S. Fosher	"	Bank	"	"	-	-	-	"	4.58	"	9.98
May 15 1922 15.	Mary R. Clapp	"	Bank	"	"	-	-	-	"	4.58	"	9.98
Feb 01 1924 16.	Levina Stevey	"	Bank	"	"	-	-	-	"	4.58	"	9.98
Jul 24 1924 17.	Frank F. Flint	"	Bank	"	"	-	-	-	"	4.58	"	9.98
Dec 01 1924 18.	Julia H. Stevens	"	Bank	"	"	-	-	-	"	4.58	"	9.98
May 05 1924 19.	Haroldina Pobly	"	Bank	"	"	-	-	-	"	4.58	"	9.98
May 26 1926 20.	Laura E. Cutler	"	Bank	"	"	-	-	-	"	4.58	"	9.97
Mar 21 1928 21.	Charles H. Grant	"	Bank	"	"	-	-	-	"	4.58	"	9.98
Oct 03 1929 22.	George H. Bookin	"	Bank	"	"	-	-	-	"	4.58	"	9.98
Feb 19 1930 23.	Cora H. Beals	"	Bank	"	"	-	-	-	"	4.58	"	9.98

REPORT OF THE TRUST FUNDS OF THE TOWN OF BEDFORD ON DECEMBER 31, 1986

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	% Year	Beginning Balance Year			Capital Gains (Losses)			Income - Year's Amount			Ending Balance		
					New Funds Created	Capital Gain or Loss	Dividends	Beginning Balance Year	Capital Gain Year	Dividends	Amount	Expended	Beginning Balance Year	Capital Gain Year	Dividends	Amount
Oct 02 1930 24	Edward F. Schneidert	Bank East	7.50	100.00	"	"	"	100.00	"	"	4.56	7.50	"	9.98	"	11.32
Nov 03 1930 26	Charles F. Bursiel	Cemetery	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Apr 03 1931 26	Dennis R. Chase	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Jan 22 1932 27	Harriet J. Parthorst	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 03 1932 28	Mary L. Osgood	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 23 1932 29	Quincy L. Barnard	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 25 1935 30	Percy Parker	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Jan 24 1936 31	Albert Watson	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 26 1936 32	Charles H. Buxbury	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Apr 02 1936 33	John D. Parker	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Apr 03 1936 34	Frank W. Waters	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Apr 03 1940 35	Jennie R. Clapp (59-59-60)	"	"	"	"	"	"	"	"	"	45.28	"	39.92	"	12.96	"
Apr 03 1940 36	Mrs. William E. French	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Jan 19 1942 37	H. S. Durnin	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Feb 03 1942 38	Gillis & Helen French	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 03 1942 39	Fred H. Merrill	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 03 1942 40	Edeline Huntton	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 01 1943 41	Albert B. McLain	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 26 1943 42	Hicks & McFadden	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 24 1944 43	R. J. McElveen	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Nov 29 1944 44	John Leslie	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 18 1945 45	Hattie Beane	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 29 1947 46	Renna G. Holbrook	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Mar 16 1950 47	Grace B. Hodgman	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Dec 05 1950 48	John C. Shaller	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Sep 05 1956 49	Forrest C. Blood	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 24 1957 50	Arthur N. Hodgman	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 27 1957 51	Robert N. Harham	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 24 1961 52	Arthur J. Bennett ( 8-57 )	"	"	"	"	"	"	"	"	"	19.92	"	200.00	"	22.64	"
Feb 05 1963 53	Stanley H. Jaeroz	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Sept 15 1966 54	Clinton P. Hood	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Aug 21 1968 55	Bessie M. Hood	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
Feb 19 1969 56	Dorothy Koch	"	"	"	"	"	"	"	"	"	4.56	"	9.98	"	11.32	"
	Totals										6000.00		274.86		679.08	

## REPORT OF THE TRUST FUNDS OF THE TOWN OF BEDFORD ON DECEMBER 31, 1986

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Beginning Year	New Funds Created	Balance	PRINCIPAL	Capital Gain or Losses	Capital Gain	Beginning Year	Year	Amount	Year - Income -	Expended	Ending Balance
Oct 31 1902 1.	David Sweet	Cemetery	Bank-East	7.50	150.00	"	"	"	"	6.87	7.50	14.97	16.98	4.96	4.96	16.98
Nov 02 1923 2.	Rodie L. Gage	"	"	"	"	"	"	"	"	6.87	"	14.97	16.98	4.96	4.96	16.98
Jan 07 1932 3.	Parhurst & Rwood	"	"	"	"	"	"	"	"	6.87	"	14.97	16.98	4.96	4.96	16.98
Apr 04 1932 4.	Thomas E. Barr	"	"	"	"	"	"	"	"	6.87	"	14.97	16.98	4.96	4.96	16.98
Aug 07 1933 5.	Katherine E. Moore	"	"	"	"	"	"	"	"	6.87	"	14.97	16.98	4.96	4.96	16.98
May 04 1936 6.	George H. Wiggin	"	"	"	"	"	"	"	"	6.88	"	14.98	16.98	4.96	4.96	16.98
Jun 18 1946 7.	Rehsh A. Snell	"	"	"	"	"	"	"	"	6.88	"	14.95	16.97	4.96	4.96	16.97
Jul 01 03 1967 8.	Harold G. Tillison	"	"	"	"	"	"	"	"	6.86	"	14.96	16.97	4.95	4.95	16.97
<b>Totals</b>																
Dec 11 1903 1.	Shepard Fund	Cemetery	Bank-East	7.50	200.00	"	"	"	"	200.00	"	9.16	7.50	22.63	6.48	22.63
Apr 13 1909 2.	William M. Patten	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Dec 31 1910 3.	Stephen C. Daon	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Sep 21 1912 4.	Thomas L. Burns	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Dec 12 1924 5.	Charles E. Bails	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Jul 21 1939 6.	John M. Hodman	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Jun 02 1943 7.	Dr. G. F. Hoffses	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Mar 05 1946 8.	Charles Leroy	"	"	"	"	"	"	"	"	9.16	"	19.95	22.63	6.48	6.48	22.63
Mar 30 1946 9.	Charles D. Barnard	"	"	"	"	"	"	"	"	9.16	"	19.95	22.64	6.48	6.48	22.64
Mar 08 1946 10.	Charles J. Trinker	"	"	"	"	"	"	"	"	9.16	"	19.95	22.64	6.48	6.48	22.64
Sep 01 1946 11.	William Corrie	"	"	"	"	"	"	"	"	9.16	"	19.96	22.64	6.48	6.48	22.64
Apr 13 1949 12.	Jessie P. Howard	"	"	"	"	"	"	"	"	9.16	"	19.96	22.64	6.48	6.48	22.64
Oct 01 1952 13.	Samuel H. Patten	"	"	"	"	"	"	"	"	9.16	"	19.96	22.64	6.48	6.48	22.64
May 22 1955 14.	Paul H. Denicola	"	"	"	"	"	"	"	"	9.16	"	19.96	22.64	6.48	6.48	22.64
Apr 16 1957 15.	Mirrie Estebrooks	"	"	"	"	"	"	"	"	9.16	"	19.96	22.64	6.48	6.48	22.64
May 20 1956 16.	Robie C. Gault	"	"	"	"	"	"	"	"	9.16	"	19.95	22.64	6.47	6.47	22.64
Feb 20 1961 17.	Augustus W. Clark	"	"	"	"	"	"	"	"	9.16	"	19.95	22.64	6.47	6.47	22.64
Mar 22 1966 18.	Frederick H. Wiggin	"	"	"	"	"	"	"	"	9.16	"	19.95	22.64	6.47	6.47	22.64
Aug 31 1966 19.	E. French R. Isham	"	"	"	"	"	"	"	"	9.17	"	19.94	22.64	6.47	6.47	22.64
Nov 08 1968 20.	Richard B. Taylor	"	"	"	"	"	"	"	"	9.17	"	19.94	22.64	6.47	6.47	22.64
Feb 10 1978 21.	Habel A. Wheeler	"	"	"	"	"	"	"	"	9.17	"	19.94	22.64	6.47	6.47	22.64
Mar 10 1982 22.	Ann DeNicola	"	"	"	"	"	"	"	"	9.17	"	19.94	22.64	6.47	6.47	22.64
Nov 29 1982 23.	Louther-Richardson	"	"	"	"	"	"	"	"	9.17	"	19.94	22.64	6.47	6.47	22.64
<b>Totals</b>																
										4600.00		4600.00	210.73	520.86	520.86	

## REPORT OF THE TRUST FUNDS OF THE TOWN OF BEDFORD ON DECEMBER 31, 1986

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	PRINCIPAL			INCOME			Ending Balance
			Balance Beginning Year	New Funds Created	% Increase or Losses)	Capital Gain	Capital Loss	Year's Income	
Oct 22 1838 1.	Barr Fund	Cemetery	Bank East	7.50	300.00	-	-	300.00	13.74
For 26 1837 2.	Susan J. Clark	"	"	"	"	-	-	7.50	29.94
Oct 27 1837 3.	Mary J. Moore	"	"	"	"	-	-	13.74	29.94
May 19 1837 4.	Lucy B. Savage	"	"	"	"	-	-	13.74	33.96
Apr 18 1839 5.	William R. Hobart	"	"	"	"	-	-	13.74	33.96
May 22 1830 6.	Lydia M. Russell	"	"	"	"	-	-	13.74	33.95
Apr 04 1936 7.	William H. Hard	"	"	"	"	-	-	13.75	29.91
Jan 16 1837 8.	George H. Sault	"	"	"	"	-	-	13.75	33.95
Nov 19 1831 9.	Laura W. Olivier	"	"	"	"	-	-	13.75	29.91
<b>Totals</b>				2700.00				269.34	305.59
Feb 26 1929 1.	Angeline Campbell	Cemetery	Bank East	7.50	75.00	-	-	75.00	3.43
Jul 24 1922 2.	Myron L. Stickney	"	"	"	"	-	-	3.43	7.50
Jul 02 1936 3.	Frank French	"	"	"	"	-	-	75.00	3.43
Mar 04 1934 4.	Lyman H. Fulton (and B)	"	"	"	"	-	-	125.00	5.73
Aug 07 1965 5.	Curtis Peckham	"	"	"	"	-	-	1125.00	51.54
Jan 09 1953 6.	Darran-Batchelder	"	"	"	"	-	-	125.00	51.54
Oct 20 1927 7.	Charles B. Stowell	"	"	"	"	-	-	250.00	11.46
<b>Totals</b>				500.00				500.00	49.92
Nov 30 1944	Willis B. Kendall	Cemetery	Roskeag	12.00	1000.00	-	-	1000.00	62.20
Dec 09 1924 1.	Charles Beal	Bank East	7.50	533.00	-	-	-	533.00	24.42
Oct 31 1898 2.	Ridan Chandler	"	"	635.60	-	-	-	635.60	7.50
Nov 29 1944 3.	Frances E. Hoodbury	"	"	1595.70	-	-	-	1595.70	29.30
Nov 29 1944 4.	Frank H. Haters	"	"	2128.70	-	-	-	2128.70	73.10
Jun 01 1970 5.	Edmund & Sarah Hull	"	"	533.00	-	-	-	533.00	97.52
<b>Totals</b>				5430.00				5430.00	24.42
Nov 30 1944	Willis B. Kendall	Library	Roskeag	12.00	1000.00	-	-	1000.00	62.20
Nov 30 1944	Willis B. Kendall	Bedford Pres Church	Roskeag	12.00	10000.00	-	-	10000.00	622.62
Nov 30 1944	Willis B. Kendall	Prize Speaking	Roskeag	12.00	2000.00	-	-	2000.00	1909.02
<b>Totals</b>						-	-		345.63
						-	-		410.00
						-	-		1844.65

## REPORT OF THE TRUST FUNDS OF THE TOWN OF BEDFORD ON DECEMBER 31, 1986

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME -						
				%	Beginning Year	New Funds Created	Gains or Losses)	Balanc e Year	Year's Income -				
				Capital	Gain or Loss	Dividends	Balanc e Year	Amount	Expended	Ending Balance			
Oct 04 1955	Grader	Capital Reserve	Bank East	Var.	82000.00	15000.00	-	97000.00	16030.55	Var.	7022.40	-	23102.95
Oct 10 1960	Fire Truck	"	"	"	35000.00	15000.00	(49000.00)	-	9455.83	"	3435.50	-	12891.33
Dec 01 1972	Boilover	"	"	"	61000.00	10000.00	-	120000.00	16704.91	"	4248.64	878.00	20075.55
Jun 09 1959	Tractor-Loader	"	"	"	42000.00	10000.00	-	52000.00	11402.30	"	3932.91	-	15355.11
Dec 01 1974	Dump Truck	"	"	"	21000.00	8000.00	-	29000.00	3234.67	"	1940.35	-	5235.02
May 22 1967	Bedford School District (1)	"	"	"	0.00	-	-	0.00	12194.84	"	409.76	12504.60	0.00
	Totals				239000.00	48000.00	(49000.00)	-	238000.00	630983.10	21039.46	13482.60	76639.96

(1) This account was closed out per letter of July 10, 1986  
 From the Department of Revenue Administration - Municipal  
 Services Division and the amount \$12504.60 was turned over to  
 the School District Treasurer to place into the General Fund  
 of the School District.

## REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF BEDFORD ON DECEMBER 31, 1996

No. of Shares or Other Units	Description of Investment (Banks, Stocks, Bonds, etc.)	Beginning Year	ADDITIONS		Proceeds from Sales	Gains or (Losses)	Balance End Year	Income During Year	Expenditure During Year	Balance End Year
			Balance Year	Purchases of Capital Stock						
9 Accounts	Bank-East Cemetery	450.00	-	-	-	-	450.00	20.71	43.75	47.81
56 Accounts	"	6000.00	-	-	-	-	6000.00	274.86	598.52	629.06
8 Accounts	"	1200.00	-	-	-	-	1200.00	54.97	119.72	194.30
23 Accounts	"	4600.00	-	-	-	-	4600.00	210.73	458.86	38.87
9 Accounts	"	2700.00	-	-	-	-	2700.00	123.69	269.34	520.63
7 Accounts	"	2275.00	-	-	-	-	2275.00	104.22	226.94	87.44
5 Accounts	Library	5430.00	-	-	-	-	5430.00	248.76	541.66	73.67
	Totals	22655.00					22655.00	1037.94	2259.79	175.84
										2561.00
										735.73

# TRUST AND CAPITAL RESERVE FUND TOTALS

as of December 31, 1986

## Capital Reserve Funds (Principal & Interest)

Grader	120,102.95
Fire Truck	60,891.33
Bulldozer	32,075.55
Tractor-Loader	67,335.11
Dump Truck	34,235.02
School District	0.00
<b>TOTAL</b>	<b>314,639.96</b>

## Total Capital Reserve Funds

Principal	238,000.00
Interest	<u>76,739.96</u>
	314,639.96

## Total Trust Funds

Principal	36,655.00
Interest	<u>3,325.94</u>
	39,980.94

## Grand Total

Capital Reserve Funds	314,639.96
Trust Funds	<u>39,980.94</u>
	354,620.90

Respectfully submitted,

W.P. Varney, Trustee  
January 8, 1987

## BEDFORD PUBLIC LIBRARY REPORT OF THE TRUSTEES

History, past and present, was a continuing theme in events at The Bedford Public Library in 1986.

An outstanding Reading and Discussion Series focused on the study of "New England and the Constitution" in recognition of the bicentennial year of the United States Constitution. The Bedford Library was one of only ten libraries in the state chosen to give this challenging seminar in American History at the time of the Revolution.

Personal donations and gifts to the Library had an historical relevance as well. A display case was given to the Library by the Bedford Lion's Club. It contains some of the prehistoric Indian artifacts found in the town of Bedford.

Ingrid Butler gave a handmade Sampler to the Library for the selling of chances, in order to raise money for the restoration of the original painting by Allan Herrick (1912) which hangs in the entrance room.

A State Flag and two flag poles were donated by the Bedford Women's Club in memory of the Teacher-Astronaut, Christa McAuliffe.

Of present historical importance is the new capacity of The Bedford Library to link up with the New Hampshire Automated Information System. This linkage makes it possible for library patrons to learn where any book title is located in any library in the state.

The Trustees thank the many volunteers, children as well as adults, who have provided countless hours of their time resheling books, reading shelves, managing the Circulation Desk and completing the Shuster Music Catalogue. We are grateful to Mr. Frank Conn, who makes a topical poster each month for the Library bulletin board, to Mrs. Ruth Paul who assembles a Scrapbook of all Bedford Bulletin publications, thus providing a permanent record for future Bedford historians, and to the men of the Kiwanis Club who make possible the use of the Library on Sunday afternoons.

Respectfully submitted,

Allan Brennan, Chairman  
George Fournier, Treasurer  
Patricia Holland, Secretary

**ANNUAL REPORT OF THE LIBRARIAN  
BEDFORD PUBLIC LIBRARY  
Year Ending December 31, 1986**

Library Trustees	Term Expires
Alan Brennan	1987
Patricia Holland	1988
George Fournier	1989

**Library Staff**

Library Director	Frances M. Wiggin
Asst. Director & Head, Technical Services	Barbara K. Potter
Head, Adult Services	Theresa M. Trott
Director, Children's Services	E. Kay Klein
Head, Circulation	Betty C. Folsom
Head, Media Services	Arlene Ackerson
Library Assistant	Lorraine Jensen
Library Page	Brynn Rehnborg
Custodian	Betty C. Folsom
Substitute	Betty Clock

**Library Hours**

Monday	9:00 a.m. - 8:00 p.m.
Tuesday	9:00 a.m. - 8:00 p.m.
Wednesday	9:00 a.m. - 8:00 p.m.
Thursday	9:00 a.m. - 8:00 p.m.
Friday	9:00 a.m. - 5:00 p.m.
Saturday	9:00 a.m. - 3:00 p.m.
Sunday	12 Noon - 2:00 p.m.

Books on Accession December 31, 1985	37,084
<hr/>	
Acquisitions during year	
Books including reference books	1,831
Gifts	<u>342</u>
	<hr/> <u>39,257</u>
Withdrawals	728
Books on Accession December 31, 1986	38,529

<b>Total Other Media Owned by the Library</b>		
Magazines	Circulating	142
	Professional	10
	Gifts	17
Newspapers		10
Records on Hand 12-31-85		1,426
Records purchased		70
Records taken off accession		16
Gifts		<u>15</u>
Records on Hand 12-31-86		1,495
Cassettes on Hand 12-31-85		246
Cassettes purchased		27
Cassettes taken off accession		7
Gifts		<u>5</u>
Cassettes on Hand 12-31-86		271
Videos purchased		22
Gifts		<u>9</u>
Videos on Hand 12-31-86		31
Compact Discs purchased		19
Audio Books on Hand 12-31-85		50
Audio Books purchased		25
Gifts		<u>2</u>
Audio Books on Hand 12-31-86		77
<b>Total Inventory of all recorded material 12-31-86</b>		<b>1,874</b>
Prints		110
Films		64
Filmstrips		230
<b>Circulation Report</b>		
Adult Fiction		27,460
Adult Non-Fiction		27,275
Juvenile Fiction		23,869
Juvenile Non-Fiction		7,226
Magazines		14,063

Recordings and Cassettes	6,692
Art Prints	450
Films & Filmstrips	186
Inter-Library Loans	904
	<hr/>
	108,015

### Registered Patrons

Although the re-registering process is not complete, we have now bar-coded 5,002 patrons.

The only Staff changes were pages. Ann Underwood and Ying Carken worked part of the year. We are pleased to announce that our new page is Brynn Rehnborg.

Our automation process is reaching completion and we anticipate operating our circulation system by late 1987. This monumental achievement could only be accomplished because of the skills and dedication of the following volunteers: Jane Rosenthal, Tina Campbell, Judy Kazakavich, Edith Richmond, Parsons Richmond, Willard Varney, Marjorie Holden, Ed Holden, Janice Christy, Marjorie Peters, Carol Baist and Beatrice Miller.

Along with the Trustees, I would like to add my personal thanks to the Bedford Women's Club, the Bedford Rotary Club, the Bedford Newcomer's Club, and the St. Elizabeth Seton Women's Guild for their many gifts. Their continued interest and generosity is much appreciated.

A very special thanks to the men of the Kiwanis Club who continue to staff the Library on Sundays, and to our regular volunteers Carol Ann Smith, Luci Albertson, Cathy Curtin, Marjorie Lieby, Lois Becker, Mary Pierce, Martha Beers, Brynn Rehnborg (who is our new page), Pat Holland, Joan DuPont, Alberta Roy, Mary Edwards, Betty Clock, Frank Conn, Phyllis deNapoli, and Ruth Paul. These people are an invaluable help to our Library.

To the Trustees and Staff, a large thank you for their support, dedication and excellent work.

Respectfully submitted,

Frances M. Wiggin  
Library Director

BEDFORD PUBLIC LIBRARY  
TREASURER'S REPORT  
Year Ending December 31, 1986

RECEIPTS

Balance on Hand January 1, 1986	\$ 12.02
Town Appropriation	139,491.00
Interest	<u>177.72</u>
	\$139,680.74

EXPENDITURES

Salaries	76,204.75
Operating Expenses	15,190.53
Books, Periodicals, Records, Video, Prints, etc.	33,870.09
Repairs and Maintenance	2,989.66
New Equipment (Including new roof, Copy Machine, etc.)	<u>11,422.60</u>
	139,677.63
Cash On Hand December 31, 1986	<u>3.11</u>
	\$139,680.74

Respectfully submitted,

George Fournier  
Treasurer

## SPECIAL ACCOUNT

Cash on Hand January 1, 1986 \$ 142.07

### INCOME

Fines	\$3,703.21
Room Rental	380.00
Trust Funds	738.00
Book Sales	846.81
Other	117.29
Interest	57.85
Gifts	<u>665.00</u>
(Bedford Newcomers' Club	<u>6,498.16</u>
Bedford Rotary Club	
St. Elizabeth Seton Women's Guild	\$6,640.23
Bedford Women's Club)	

### EXPENDITURES

Reference Books	\$4,206.19
Records, Cassettes, Video	1,384.60
Software	145.95
Prints	378.50
Other	<u>411.16</u>
	<u>6,526.40</u>

Cash on Hand December 31, 1986	<u>113.83</u>
	\$6,640.23

## REPORT OF THE POLICE DEPARTMENT

1986 has proven to be another eventful and growth oriented year for the Bedford Police Department. Population and business increases had the anticipated effect on "Police Work". Our statistical summary provided as part of this report, reflects increases across the board in departmental work load during the last year.

It is significant to note that authorized budget increases in manpower and scheduling modifications had the desired effect. We saw a decrease in the number of burglaries and an increase in patrol coverage, especially during the busy evening shifts.

Our 97.4% conviction rate speaks very highly for the effectiveness of our Department and the overall proficiency and character of our men.

This has also been a year of unusual public awareness of issues related to the Bedford Police Department. Both the departmental review (Doyon Report) and (Police Log) issues, although stressful, in no way effected the efficiency or professional operation which is the hallmark of our department.

As Chief, I would like to publicly commend all the members of the Department in this regard.

Richard D. Audette  
Chief of Police

### Police Activities for 1986

Accidents	664
Accident Assists	222
School Bus Accidents	2
Injuries in Accidents	154
Fatalities	0
Alarms	1,351
Alarm Tests	232
Dogs	346
Animal (other than dogs)	111
Lost Animals	187
Arrests	362
Arrest-DWI	137
Assaults	23

Assist Fire Dept.	241
Assist Rescue	268
Assist other Police Departments	159
Assist Utilities	43
Bomb Threats	1
Building Checks (open doors/windows)	182
Burglary - Home	33
Burglary - Business	16
Attempted Burglary - Home	15
Attempted burglary - Business	6
Child Abuse	4
Civil Problems	46
Criminal Mischief	335
Disorderly Subjects	339
Drug Problems	7
Family Problems	90
Fraud/Counterfeit	8
Littering	41
Guns	43
Harrassment	22
Highway Conditions	291
Missing Persons	61
Motor Vehicle	616
Lost/Stolen Plates	43
Phone Calls	73
Police Information	674
Property Lost	52
Property Found	95
Prowler	25
Robberies	1
Service Calls	179
Sex Offenses	7
Shoplifters	26
Suicides	3
Sudden Deaths	4
Suspicious Persons/Vehicles	521
Theft by Check	20
Theft of Bicycles	14
Theft of Motor Vehicles	41
Theft - All Other	321
Truant	8
Town Ordinances	30
Assist Disabled Motor Vehicles	336
Unlock Motor Vehicles	473
Parking Tickets	99

## REPORT OF THE FIRE DEPARTMENT

The Bedford Fire Department has responded to 758 calls during 1986. They include the following:

Building and House Fires	9
Grass, Brush & Woods Fires	21
Automobile Fires	25
Chimney Fires	22
Rescue Calls	390
Mutual Aid Calls	16
Service Calls	148
False Alarms	102
Needless Alarms	24

The department had a very good year with just a few more calls than the previous year. The department added one more permanent firefighter in 1986, making a total of six full time men. Fire-fighter Thomas Bulcock started in April of this year.

The department bi-monthly training has continued throughout the year with training officer Captain Leo Bongers, assisted by Lt. Randy Burbank. Some of the firefighters have taken advantage of advanced training in other training schools throughout the state.

National Fire Prevention Week is one of our busiest weeks, celebrated the first of October. The department participated in demonstrations conducted throughout the week under the direction of Capt. Bongers, assisted by Captain Leroy Burbank, Lt. Randy Burbank and Firefighters Marc Beaulieu, Mark Tetreault and Thomas Bulcock. Schools, nursing homes and businesses were visited. Many kindergartens, Brownie and Cub Scout troops with their leaders visited the station.

The Fire Prevention Program which includes inspecting all new and some old commercial businesses, nursery schools, kindergartens, nursing homes, foster homes, day care facilities, restaurants and motels as well as wood and coal stoves, has been carriedout by the Chief.

The Fire Department lends chimney cleaning equipment. Chimneys need cleaning every fall and twice a season if used continually. Please be careful and store ashes in metal containers.

This year's recipients of the Normal Richard Memorial Fund were the following West High School seniors: Christian E. Anderson, Eric Jenkins and Fredrick J. Sienko. Since 1975 the fund has had forty recipients and donated \$24,000.

To all citizens of the town, I would like to remind you that the law states for all outdoor fires that there will be no burning without a written permit from the Fire Department, except when the ground is covered with snow. You may obtain a seasonal permit for an incinerator or an outdoor fire place, but no burning is allowed between the daytime hours of 9 a.m. and 5 p.m. Please check with the department if you have any questions. Our business number is 472-3219.

As Chief, I would like to take this opportunity to thank the good people of Bedford for the generous contributions throughout the year. Gifts have been received from many families again this year in memory of loved ones. Bedford clubs have also made contributions that have enabled us to purchase supplies and new equipment for our rescue unit.

My appreciation to all the firefighters in the department, to central dispatch, the police and highway departments for their continuing support and help.

Every home and business should have an extinguisher and smoke alarm.

Respectfully submitted,

Ralph M. Wiggin  
Chief

**REPORT OF  
TOWN FOREST FIRE WARDEN AND  
STATE FOREST RANGER**

Between July 1985 and June 1986, we experienced fewer fires than normal. The two leading causes of forest fires were again children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timer harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

**Forest Fire Statistics for 1986**

Number Fire Statewide	840
Acres Burned Statewide	751
Cost of Suppression	\$275,956
DISTRICT	
Number of Fires	153
Acres Burned	49.6
Cost of Suppression	\$14,397
TOWN	21

## **REPORT OF THE PLANNING BOARD**

In comparison with past years, 1986 has seen a reduction in the number of approvals of residential lots and commercial space. Your Planning Board approved 165 residential lots in comparison with 284 in the past year, and 216,820 square feet of commercial space in comparison with 250,000 in 1985. Most residential lots are located in the western part of the town while commercial development is concentrated in the lower quadrant of the Route 3 corridor on the former Foster Industrial Park.

The Board has met regularly with town agencies and boards in an effort to coordinate planning and to resolve real and perceived problems. As a result of these efforts, the Board is asking you to approve a request to authorize the development of a Capital Improvement Plan which will allow for the creation of a six to nine year plan of capital expenditures for buildings, equipment and services for town agencies and schools.

In addition, your Board is continuing to work in planning for the future in housing. Toward that end, we are introducing an ordinance to allow for cluster housing on tracts of land in excess of 15 acres. This concept, if approved, will maintain approximately 65% of Bedford's remaining buildable land as green space into perpetuity if developers choose this mode. An ancillary effect might also be that cluster development could result in less expensive housing because of lower costs to developers in road building, landscaping, utility construction and other costs.

In summary, your board has turned an historic corner. We have reduced the number of plans heard at each bi-weekly meeting in order to allow more time for planning for the future. At the time of this writing, discussions include plans for obtaining professional help to augment our planning efforts, increase communications with town boards and agencies and research among regional and state planning agencies to find answers to some of our problems; in short, to become a catalyst to bring our elected and appointed officials to work for the common good of the town and its citizens.

Respectfully submitted,

Charles A. Colpitts  
Chairperson

## **REPORT OF THE BOARD OF ADJUSTMENT**

The Board of Adjustment meets on the third Tuesday of each month at 7:30 p.m. in the Town Office Building.

During 1986, the Board of Adjustment heard 45 applications for appeals from administrative orders of town officials, departments and boards. Six commercial variances were granted and four were denied. Twenty-three residential applications were approved and nine were denied. The remaining three applications were either tabled or dismissed.

When considering a request for a variance, the board is guided by state statute which lists 5 criteria which must be present in order for a variance to be granted.

1. Denial of the variance would result in unnecessary hardship to the owner seeking it;
2. The spirit and intent of the Ordinance must not be broken by granting the variance;
3. The granting of the variance will not result in the diminution in value of the surrounding properties;
4. Granting the variance would be of benefit to the public interest;
5. Not to grant the variance would result in an injustice.

Richard Como, Chairman

Bruce Biscornet

Susan Tufts

Nancy Pieretti

Sandra Lamontagne

Donald Folsom, alternate

H. Richard Spurway, alternate

## **REPORT OF THE HISTORIC DISTRICT COMMISSION**

The Commission met monthly during the past year at 7:30 p.m. in the Court Room of the Town Office Building on the first Tuesday of the month. There were two months when no applications were received. We processed nineteen applications during the year; seventeen were approved and two were rejected.

The Commission sent a letter to each resident and/or business which was located within the boundaries of the Historic Commission, reminding the recipient that they are subject to the regulations of the Historic District Commission.

A public hearing was held on December 2, 1986, and an amendment to the Bedford Historic District Commission Regulations Article VI-A.3.E was approved. This amendment is as follows: "Every person, persons, firm or corporation erecting a sign within the Historic District without the approval of the Historic District Commission shall be fined a civil fine of not more than One Hundred Dollars (\$100.00) for each day that such violation is found by a court to continue after the conviction date or after the date on which the violator received written notice from the municipality that he is in violation."

Urban T. Landini  
Chairman

## **REPORT OF THE HEALTH DEPARTMENT**

The Health Department is responsible for the public health concerns in all food service establishments, nursery schools, kindergartens, nursing homes and all public kitchens in the Town of Bedford.

Each of the sixty food service establishments, including restaurants, supermarkets, convenience stores, mini marts, cafeterias, mobile and catering units, and public kitchens where food is prepared is visited and inspected twice each year. The Health Officer is pleased to report that all establishments are in compliance with the Health and Sanitation Code of the State of New Hampshire. A genuine spirit of cooperation exists between the establishments and the Health Office in maintaining high standards of sanitation, refrigeration, cleanliness, good storage and delivery. Each unit is licensed on an annual basis.

Pre-schools are also inspected once per year to maintain the standards and regulations issued by state departments concerning the care of younger children.

In the Town of Bedford, the public health of its citizens is a high priority.

Gerald J. Vallee  
Health Officer  
472-3838

## REPORT OF THE BUILDING DEPARTMENT

As the new building inspector of the Town of Bedford, my concern is and will continue to be for the well being and safety of the population of Bedford.

With the helpfulness and understanding of all the various boards and commissions, I am becoming more familiar with the Town's enforcement of the Zoning Ordinance, and together we will continue examining the present and long-range goals to create a carefully planned and well-constructed community.

1986 was again a record year for the town with 279 building permits for single family dwelling, exceeding 1985 by two permits. 21 new commercial building permits were issued, which is the most in the past 6 years.

The breakdown of permits for 1986 is as follows:

Residential Dwellings	279
Commercial Buildings	21
Commercial Additions	6
Commercial Renovations	20
Residential Additions	72
Electric Entrances	31
Signs	10
Garages	24
Septic Repairs	33
Pools	55
Tennis Courts	1
Fireplaces/chimneys	14
Miscellaneous	128
Multiple Family (condo)	34 units

Article 24 – building without a permit – \$450.00

Total fees collected – \$111,910

Total valuation of permits issued – \$80,693,315

Merritt J. Peasley  
Building Inspector

## REPORT OF THE PARKS AND RECREATION COMMISSION

The residential growth within Bedford provided for a continuation of the increasing numbers of participants in all the recreational activities of the town during the past year. As an illustration, the number of youth involved in some of the organized activities during the past year include the following:

Little League Baseball .....	850
Bedford Soccer League .....	640
Bedford Swim Team .....	150
American Legion Baseball .....	20
McKelvie Interscholastic Baseball .....	20

In addition, there were 255 season passes sold for the swimming pool. It should be noted that total income to the town generated by the swimming pool in 1986 was \$18,202.00.

This past year saw two major improvements to our existing recreational facilities. The first was the allocation of a full-time Public Works employee to field maintenance beginning in April. His efforts gave us our earliest start in several years for field preparation resulting in excellent playing conditions right from the start of the season.

The second plus came with rebuilding the badly settled outfield of Riley Field. Over 2000 yards of fill was brought in, graded, and resodded so that now a short right fielder can see home plate.

Other improvements in our facilities include the installation of a swing set near the pool, a bicycle rack at the tennis courts, and electrical service to the work shed at Riley Field. Finally, the Commission wishes to thank the Bedford Rotary Club for taking on the responsibility to provide both cash and labor to install a shade area at the swimming pool.

Ongoing problems which were not solved this past year include the extensive maintenance and repairs necessary to keep our aging lawnmowing equipment serviceable and the weather-chipping of the tiles in the swimming pool. Replacing these tiles is a task we hope to accomplish next year as well as repairs to the pool septic system.

Considerable effort was expended during the past year in investigating and planning for future expansions in the town's recreational opportunities. A brief description of four of these projects is given below:

1. Expansion and paving of the pool parking lot to provide double duty – first eliminating a current safety hazard caused by congestion while children are dropped off and collected, and secondly, to provide a flat area which can be flooded in winter for ice skating to replace the town pond which has been ruled unsafe by our insurance carrier.
2. Across from the pool parking area, the Town owns land with a slope ideal for winter sledding if the trees were cleared and the surface graded. In conjunction with ice skating and a fire ring, a significant winter recreational capability could be developed.
3. We are working with the state to acquire rights to use surplus Highway Department land along the Merrimack River. This could be used as a riverfront park to open the Merrimack to Bedford residents for fishing, canoeing and picnicing.
4. The Commission is working with the Bedford Soccer Club in the planning for new athletic fields which we hope to build on a 13-acre parcel of town land on North Amherst Road. Engineering studies and cost estimates are currently under way.

All of the above projects will, of course, be dependent upon solutions being found for funding – none are included in the proposed Parks and Recreation budget for 1987. A financial summary of 1986 is the following:

Authorized budget for 1986	\$77,967
Expended for salaries	\$27,961
New equipment	3,052
Maintenance & Repairs	27,600
Rebuild Riley Field	<u>17,252</u>
Total Expenditures	75,895
Proposed budget for 1987	\$80,870

## REPORT OF THE CONSERVATION COMMISSION

A good deal of the Commission efforts, in a busy 1986 were expended reviewing dredge and fill applications to ensure compliance with the town's wetlands ordinance and state laws.

On April 23rd, the Commission sponsored its first toxic waste disposal day. This successful project, headed by Commission member Carol Anderson-Botsford, saw more than 100 residents participating. Items collected included pesticides, oven cleaner, photographic chemicals, drain cleaners and other toxic products found in the household. Given the increasing level of concern over the quality of groundwater, the problems at existing landfill projects, and the heavy reliance by town residents on well water, the Commission believes this project was extremely important. It is hoped that the town will support all future efforts by the Commission in this area as the proper protection of the town's groundwater resources is vitally important to all of us.

The Commission's efforts to maintain and expand the trail system at the Pulpit Rock Conservation Area continued in 1986. Anyone interested in offering their assistance should contact Jake Morrison. If you haven't been to the "Pulpit" yet, you really should consider taking the time. It's a great place to spend a couple of hours and the town is most fortunate to have such a unique area.

Respectfully submitted,

Dave Collins, Chairman

## REPORT OF THE SOUTHERN NEW HAMPSHIRE PLANNING COMMISSION

The Southern New Hampshire Planning Commission offers a wide variety of services, resources and technical assistance to all towns that are dues-paying members of the Commission. A professional planning staff, assisted by consultants in certain specialized fields for which the Commission is unable to employ a full-time staff, work under the direction of your representatives to the Commission in developing and carrying out planning programs that require regional perspective as well as which pertain to your community.

Local planning assistance requests are normally made by the Planning Board and/or the Board of Selectmen of your town based on your local priorities. However, certain general studies, notifications or acquisition of resources that are deemed essential for all member municipalities of the Commission are also conducted with the concurrence of the Commission.

Services that were performed for the Town of Bedford during the past year are as follows:

1. Updated the town base map in the scale of 1" = 1000';
2. Provided the Planning Board with a suggested schedule for public notices and hearings pertaining to zoning and building code amendments;
3. Provided testimonies to the House and Senate committees of the 1986 session of the General Court on the HB 363, 349, 215, 174, 94 and 48; and SB 109, 117, 119, 215 and 110FN. These bills pertain to planning and zoning issues;
4. Prepared a report on school children multipliers for the region, including an analysis of findings for the Town of Bedford;
5. Co-sponsored the Municipal Law Lecture Series, to which Bedford officials were invited;
6. Conducted a workshop on how to prepare a capital improvement program for any town. This was attended by officials of the Bedford Planning Board;

7. At the request of the Board of Selectmen, updated the town's zoning map. This necessitated the drafting of new roads and zoning district boundaries since the last update and preparing the artwork for printing; and
8. Helped the Selectmen's office in preparing bid documents for changing the traffic light at the intersection of U.S. 3 (South) and Kilton Road.

Bedford's Representatives to the Commission are:

Mr. Eugene M. VanLoan, Jr., Treasurer

Mr. Al Lambert

Mrs. Elizabeth Corell, Alternate

Executive Committee Member:

Mr. Eugene M. VanLoan, Jr.

Metropolitan Manchester Transportation Planning Policy Committee:

Mr. Eugene M. VanLoan, Jr.

## REPORT OF THE DISPATCH CENTER

For those of you who are not familiar with the dispatch center, let me briefly explain what the center consists of:

The dispatch center is located in the police station and is manned 24 hours a day using a total of five full time dispatchers and one part time dispatcher. The center dispatches primarily for the police and fire departments full time, plus the highway after normal business hours. The police department has five phone lines, the fire department, two lines and the highway; one. The dispatchers monitor six radio frequencies, plus several from surrounding towns and the CB emergency channel nine. They also act as receptionists for the police department and do clerical work, mainly for the police department.

In the past several years we have strived to upgrade the center by purchasing and installing a new console, recording equipment, state computer/teletype system and a small computer with a word processing capability.

This year, with the approval of the townspeople we are hoping to install a 911 system which is the standard telephone number in many municipalities across the nation for emergencies.

At this time let me thank the employees of the center for their dedicated work throughout the year. I also want to thank all the departments we work for and with, and lastly I wish to thank the citizens of the community for their help and co-operation.

David C. Bailey  
Deputy Chief  
Dispatch Coordinator

## **REPORT OF THE SUPERVISORS OF THE CHECKLIST**

The Supervisors of the Checklist report the updated checklist shows registered Democrats at 1812; Republicans at 3682 and Independents at 2268 for a total of 7762; this shows an increase of 589 new voters for 1986.

Open sessions held in 1986 by the supervisors for registration, corrections and/or change of party totaled 14. These sessions are held on Tuesday evenings, Saturday mornings and at special times as deemed necessary. Notices of dates and times are posted on the Town Office Information Board, the Town Library Bulletin Board and published in the Bedford Bulletin and the Union-Leader. Residents may also register or change their party affiliation at the Town Offices during office hours with the Town Clerk. Proof of age and residency is always a requisite.

The Supervisors thank Edith Schmidtchen and her staff for handling the majority of the registration.

Respectfully submitted,

Betty Folsom  
Doris Peck Spurway  
Beatrice Miller

## REPORT OF THE PUBLIC WORKS DEPARTMENT

The Town of Bedford Public Works Dept. at present is comprised of two major divisions: Highway & Solid Waste. These divisions are responsible respectively for all town roads and drainage systems and the development, management and operation of a solid waste disposal system. Additionally the Department provides engineering and planning support to all Town departments, committeees, Boards and Commissions. The Director is responsible for the Budgeting, organization, planning and operations of the Department. He is responsible to the Selectmen and communications with all other departments and committees.

Our Services and work in support will vary considerably. We may provide consulting services or in-depth services of plans and specifications and construction surveillance of sub-divisions, roads, drainage and utility installation including grades, material compaction, asphalt courses, seeding and mulching.

The Highway Division is organized with a variety of skills, primarily construction or mechanical, to perform their assigned tasks. Their range of assignments include, snowplowing, (individuals are responsible for an assigned route), construction and maintenance activities on roads and drainage facilities, bridge maintenance and repair, Parks & Recreation maintenance; grasscutting, facility opening and closing, ballfield and court layout and general up-keep and storage, street signs, painting traffic control lines on roads and tree removal. Because of the wide range of activities and assignments and the relatively small number of people in the division, our personnel must be willing to perform multiple assignments and accordingly need to be trained in a number of disciplines. Management and control are achieved through utilization of a Foreman and sub-field Foreman. We hope to rotate the assignments of field foreman to as many as possible on different projects. Those in the field will control one group or multiple groups depending on the size and complexities of the work. Often the field foreman will also be the operator of major pieces of construction equipment to fully utilize our very limited resources and remain as flexible as possible.

The Solid Waste Division is organized to operate a sanitary landfill which has been utilized for years as the Town's solid waste disposal facility. The primary equipment utilized in the operation is a bulldozer for spreading, compacting and covering the refuse. Bedford's site, although a desirable section of land is a poor landfill area with a high ground water table, considerable ledge and little available

cover material. Although we have considerable land to continue the operation the State has mandated no horizontal expansion and we concur provided we develop a suitable alternative. Operation is conducted on a five day week, Tuesday through Saturday, 8:30 A.M. to 5 P.M.

Since October 1986 the division has concentrated efforts towards improvement of an unsightly poorly managed landfill with open refuse faces, hundred of cors of logs piled everywhere, huge metal piles and thousands of tires strewn about. All of these conditions have been removed and most of the refuse faces covered and sclops of these faces approaching standards required by the State. In general the efforts are an attempt to achieve a proper daily operation and prepare ourselves for final closure.

The daily operation is limited to placing refuse in cells which are compacted and covered daily. As stated we are limited to a vertical expansion of the present surface area. In general, it will take on a pyramid shape with a very limited number of lifts, possibly two. The on-site Manager and equipment operator has been with the Town for many years. The daily direction and operation has been performed under his guidance.

Additionally we are investigating with the assistance of consulting engineers, geologists and ground water hydrologists parameters relative to:

- A. Impact (adverse) of leachate from the present refuse on ground water and adjacent land.
- B. Determination of an alternate solution for solid waste management and disposal.
- C. Consideration of a transfer facility.
- D. Closure of the present facility.

James McColl  
Public Works Director

## REPORT OF THE WASTEWATER DEPARTMENT

1986 was another busy year for the Bedford Wastewater Department. The average daily flow of wastewater discharge under the Merrimack River to the City of Manchester wastewater treatment plant increased from 65,000 gallons a day to 90,000 gallons a day.

Residential customers increased from 74 to 109 and commercial customers increased from 24 to 30. Over one mile of new sewer lines were accepted by the Bedford Sewer Commission. All of these extentionts were paid for by private developers.

By Town Ordinance, the department must be self supporting and all funds are received from customers as well as state and federal grants.

I would like to thank the members of the Sewer Commission, Paul Goldberg, John Hersey and Ken Folsom, and the staff at the Town Office Building for their hard work during 1986.

Respectfully submitted,

Stephen R. Crean  
Wasterwater Superintendent

**REPORT OF THE  
VISITING NURSE ASSOCIATION OF MANCHESTER  
AND SOUTHERN NEW HAMPSHIRE, INC.**

In 1987 the Visiting Nurse Association is beginning its 90th year of service to the Greater Manchester community. Our service area includes Manchester, Amherst, Auburn, Bedford, Candia, Derry, Goffstown, Hooksett, Litchfield, Londonderry, Milford, and Mont Vernon.

This year a full range of home health services have been provided to Bedford and other residents including nursing care, physical, occupational and speech therapies, nutrition counseling and medical social services. Home Health Aide, Homemaker, and Companion Services, as well as Private Duty Nursing. Hospice care for the terminally ill and their families is also provided. Service is available everyday and 24hours/day.

VNA is certified for Medicare and Medicaid payment and provides services for private payment as well. Fees are explained to our patients at the first visit to the home, and for those unable to pay the usual fees, adjustments can be made on an individual basis.

VNA Community Services, Inc. provides free Immunization Clinics for all age groups and Free Blood Pressure screening clinics every other month in Bedford. Foot Care clinics are held monthly at our 194 Concord Street office by appointment and blood pressure checks are done weekdays from 1:30 to 4 p.m. Occupational Health programs are provided to business and industries in the Bedford area, as are Parent-Child Health Services which include the Teenage Pregnancy Program.

Town appropriations, grants, United Way allocation and donations are a vital part of the funds that help to defray the cost of unpaid service provided.

Representing the town of Bedford who services on the VNA Board of Trustees is Atty. William Thornton.

Sincerely,

Sarah Hubbard  
Executive Director

## RESULTS OF 1985 TOWN MEETING

ARTICLE	2 . . . . .	Passed
	3 . . . . .	Passed
	4 . . . . .	Passed
	5 . . . . .	Passed
	6 . . . . .	Passed
	7 . . . . .	Passed
	8 . . . . .	Passed
	9 . . . . .	Passed
	10 . . . . .	Passed
	11 . . . . .	Passed
	12 . . . . .	Passed
	13 . . . . .	Passed
	14 . . . . .	Failed
	15 . . . . .	Passed
	16 . . . . .	Failed
	17 . . . . .	Failed
	18 . . . . .	Failed
	19 . . . . .	Failed
	20 . . . . .	Passed
	21 (budget) . . . . .	\$4,343,088
	22 . . . . .	Passed
	23 . . . . .	Passed
	24 . . . . .	Passed
	25 . . . . .	Passed
	26 . . . . .	Failed
	27 . . . . .	Passed
	28 . . . . .	Passed
	29 . . . . .	Passed
	30 . . . . .	Passed
	31 . . . . .	Passed
	32 . . . . .	Passed
	33 . . . . .	Passed
	34 . . . . .	Passed
	35 . . . . .	Passed
	36 . . . . .	Failed
	37 . . . . .	Passed
	38 . . . . .	Passed

To see if the Town will vote to authorize and direct the Selectmen to sell a certain parcel of land identified on the Bedford Tax Map as Map 42 – Lot 56 by public auction and/or seal bid.

By petition.

**BIRTHS**  
 Registered in the Town of Bedford, N.H. for the Year Ending December 31, 1986

DOB	Where Born	Name of Child	Name of Father	Name of Mother
JAN 5	Manchester, N.H.	Kristine Marie Kennedy	Matthew C. Kennedy	Kim Suzanne Willard
7	Manchester, N.H.	Zoe Alexandra Englander	Arnold C. Englander	Karen Ann Fischer
9	Manchester, N.H.	Keith Lee St. Laurent	Lee J. St. Laurent	Marcia A. Hoisington
9	Manchester, N.H.	Ryan Thomas Antisdel	Thomas J. Antisdel	Holly Delleff
9	Manchester, N.H.	Eric Richard Morris	Richard A. Morris	Denis F. Morin
21	Manchester, N.H.	Ryan Michael Tannian	Michael J. Tannian	Judith A. Kellermann
24	Concord, N.H.	Sarah Ashley Kathleen Kebler	John A. Kebler	JoAnn Fern Jennison
28	Concord, N.H.	Andrea Dawn Mitchell	Donald Graham Mitchell	Michele Bedard
30	Concord, N.H.	Ryan John Phillips	John J. Phillips	Alexandria C. Abrams
30	Manchester, N.H.	Jessica Stearnes Rowan	Frederick J. Rowan	Bernice T. Taylor
FEB 8	Manchester, N.H.	Timothy Arthur Gagnon	Conrad R. Gagnon	Gisele Marie Audet
8	Manchester, N.H.	Kevin William Wohler-Berry	William P. Berry	Elizabeth A. Wohler
11	Manchester, N.H.	William J. Tancrede	Marcel L. Tancrede	Kathleen Lynn Bonner
13	Concord, N.H.	Cullen David Larkin	David Larkin	Virginia Ann Slark
15	Manchester, N.H.	Lindsay Marie King	Robert L. King	Deborah Ann Burdick
22	Manchester, N.H.	Zachary William Guertin	Stephen Eli Guertin	Gail Frances Wiley
24	Manchester, N.H.	David Allen Bryant	James Leroy Bryant	Emily Chih-Li Wang
MAR 1	Manchester, N.H.	Katherine Leigh Ramsey	Paul E. Ramsey	Claudette C. Fournier
6	Manchester, N.H.	Abbey Mulliner	Brenton S. Mulliner	Suzann Berg

7	Manchester, N.H.	Thomas Robert Lecomte	Robert C. Lecomte
13	Manchester, N.H.	Peter Ryan Desfosses	Gary A. Desfosses
15	Manchester, N.H.	Rachel Erin Medeiros	Michael Medeiros
19	Manchester, N.H.	Sarah Lauren Press	Matthew M. Press
20	Concord, N.H.	Tyler Patrick Fitzgerald	Earl R. Fitzgerald
20	Manchester, N.H.	Marceau	Alan T. Marceau
30	Manchester, N.H.	<u>Amblerly S.</u> LaFrance	Raymond R. LaFrance
APR			
1	Manchester, N.H.	Ashley Denise Croteau	Dennis A. Croteau
4	Manchester, N.H.	Nicholas Louis Shakra Jr.	Nicholas L. Shakra
7	Manchester, N.H.	James Richard Wallace	Gary Francis Wallace
21	Manchester, N.H.	Rebecca Leigh Goehner	John Carl Goehner
22	Concord, N.H.	Sarah Ann Comer	Mark Alan Comer
26	Concord, N.H.	Kristen Ann Domurad	Gary J. Domurad
29	Manchester, N.H.	Jonathan Lane Milos	Frank M. Milos
30	Manchester, N.H.	Michael Francis Andreo	Robert Henry Andreo
MAY			
1	Manchester, N.H.	Samantha Leigh Verville	Robert M. Verville
5	Concord, N.H.	Jenna Danielle Leighty	Charles D. Leighty
5	Manchester, N.H.	Stefanie Lynn Taylor	Richard S. Taylor
6	Manchester, N.H.	Riley Jenkins Clark	David A. Clark
6	Manchester, N.H.	Angela Marie Scerbo	Robert J. Scerbo
8	Manchester, N.H.	Christiana Eva Fitzgerald	Robert A. Fitzgerald
10	Nashua, N.H.	Katherine Mary Morris	Frank Morris
13	Manchester, N.H.	Vanessa Jane Walton	Allen G. Walton
16	Manchester, N.H.	Rebecca M. Dobles	Robert J. Dobles

20	Manchester, N.H.	Clark Grady Vanderbeken	David P. Vanderbeken	Karen A. Grady
25	Manchester, N.H.	Brian D. Sweeney	Patrick G. Sweeney	Joan Carol Vicario
26	Manchester, N.H.	Alexander I. Dessanti	Gigliو D. Dessanti	Christine L. Hebert
28	Manchester, N.H.	Neil T. Bunker	David N. Bunker	Nancy E. Drewniak
31	Bedford, N.H.	Benjamin G. Jastrzembski	Theodore R. Jastrzembski	Kathryn M. O'Brien
JUNE				
6	Manchester, N.H.	Ryan Fitzpatrick Hagan	Bernard J. Hagan III	Nancy Anne Tarbell
6	Manchester, N.H.	Elizabeth Ann Lee	Theodore J. Lee	MaryAnn deWysocki
7	Manchester, N.H.	Shayna Gaynor Nealon	John R. Nealon	Jo-Ann Gaynor
21	Manchester, N.H.	Laura Mary Jenkins	Robert E. Jenkins	Marianne Jackman
21	Manchester, N.H.	Sean William Bemis	Greg C. Bemis	Deborah Ann Preston
21	Manchester, N.H.	Michael C. Kirwin	Raymond P. Kirwin	Adrienne M. Miletsky
27	Manchester, N.H.	Christine Irene Cronin	Daniel C. Cronin	Lisa E. Xanthos
JULY				
2	Manchester, N.H.	Danielle Ita Grau	Charles W. Grau	Michelle A. Cole
3	Manchester, N.H.	Christine Hui-En Chou	Hal Chou	Li-Chuan L. Lin
4	Manchester, N.H.	William Ronald Gagnon	Ronald H. Gagnon	Marie P. Dean
4	Manchester, N.H.	Giana Vasile Warren	Frank O. Warren	Deborah J. Vasile
5	Manchester, N.H.	Blake E. McCarthy	Michael H. Pallentin	Pamela McCarthy
8	Manchester, N.H.	Emily E. Burns	David L. Burns	Doris I. Tremblay
8	Manchester, N.H.	Sarah E. Eastman	Quentin B. Eastman	Nancy Doughty
8	Manchester, N.H.	Jason P. McEnerney	Glenn J. McEnerney	Jeanne L. Tremblay
8	Winchester, MA	Jenna Lee Cassoli	Charles R. Cassoli	Carol Wright
9	Manchester, N.H.	Emily Pryme	Gregory P. Pryme	Carol A. Malboeuf
10	Manchester, N.H.	Ryan Provencher	Gerard J. Provencher	Susan R. Flynn
14	Manchester, N.H.	Lindsey M. Watson	Gary L. Watson	Nancy A. Nassoura
20	Manchester, N.H.	Ryan M. Johnson	George H. Johnson	Mary C. Dunn

31	Manchester, N.H.	George C. Tsiaras	Christos G. Tsiaras	Barbara J. Howard
31	Manchester, N.H.	Meghan E. White	Jospeh M. White	Anne Healey
AUG				
1	Manchester, N.H.	Alison Colleen Hand	Bruce D. Hand	Maria L. Macaronaas
5	Concord, N.H.	Nicole C. Brent	William B. Brent	Lisa Y.V. Moquin
7	Manchester, N.H.	Daniel W. Gold	James R. Gold	Amy Jo Paine
9	Manchester, N.H.	Matthew D. Balles	David A. Balles	Kim T. Thompson
16	Manchester, N.H.	Charles M. Letendre	Michel F. Letendre	Marilynn J. Moody
17	Nashua, N.H.	Justin Kyle Gagnon	Wayne M. Gagnon	Ann Marie Boucher
18	Manchester, N.H.	Patrick L. Clancy	John F. Clancy 3rd	Dolores M. Benning
29	Manchester, N.H.	Michael John Fucci II	Michael John Fucci	Beverly Adele DeFrain
SEPT				
3	Manchester, N.H.	Jason Clark Goldner	Wayne L. Goldner	Laura H. Kurlander
7	Manchester, N.H.	Margreta E.S. Weber	John M. Weber	Dina Beryl Press
10	Manchester, N.H.	Elizabeth T. Townsend	Stephen E. Townsend	Deborah Oliver
11	Manchester, N.H.	Caitlyn Faye Dalrymple	Thomas M. Dalrymple	Sheila M. O'Meara
11	Manchester, N.H.	Matthew J. Robinson	Michael W. Robinson	MaryBeth Lehan
12	Manchester, N.H.	Cody Rose Kelley	Thomas H. Kelley	Kathleen R. Campbell
15	Manchester, N.H.	Allison L. Pazandak	Christopher L. Pazandak	Mary L. Hartman
23	Manchester, N.H.	Aaron J. Proulx	Dennis P. Proulx	Shelley M. House
25	Nashua, N.H.	Zachary J. Horton	Philip A. Horton	Lauren M. Surgenco
26	Concord, N.H.	Drew H. Mills	Bruce H. Mills	Karen A. Lacasse
26	Manchester, N.H.	Mary A.J. Huddleston	Terry L. Huddleston	Anne E. Janke
26	Manchester, N.H.	Richard G. Paradise	Richard S. Paradise	Donna A. Dinorsce
30	Manchester, N.H.	Michael R. Duvan	Gerlad G. Duval	Barbara L. Manning

OCT	1	Manchester, N.H.	Julien C. Jalbert	Marc E. Jalbert	Donna Beth Murphy
	2	Manchester, N.H.	Brian R. Roy	Richard L. Roy	Cynthia L. Sarette
	3	Manchester, N.H.	Charles S. Carrier	Charles F. Carrier	Tracey J. Dahle
	6	Manchester, N.H.	Brian M. Sullivan	Daniel R. Sullivan	Jo-Ann S. Bouchard
	7	Nashua, N.H.	Jessica M. Lucier	Wayne T. Lucier	Patricia A. Buccio
	14	Manchester, N.H.	Michael R. Montemerlo	Richard C. Montemerlo	Nancy M. Ball
	19	Concord, N.H.	William J. O'Shaughnessy	Michael B. O'Shaughnessy	Mary Ellen A. Maloney
	20	Manchester, N.H.	Valerie L. Burton	Scott D. Burton	Karen Jo Mayer
	21	Manchester, N.H.	James Jacob Divenuti	Lawrence A. Divenuti	Christine A. Kizer
	25	Concord, N.H.	Jennifer Nelson Stebbins	Mark R. Stebbins	Sally A. Nelson
	27	Manchester, N.H.	Gregory Kenneth Martin	Robert A. Martin	Linda A. Sutherland
	31	Manchester, N.H.	Frank J. Albanese	John Albanese	Anna Maria Notarangelo
NOV	7	Manchester, N.H.	Andrew A. Kurd	Fathi Ahman El-Kurd	Maria V. O'Sullivan
	9	Concord, N.H.	Brigid R. Walsh	William A. Walsh III	Jeanette K. Skidmore
	14	Concord, N.H.	Alexandra K. Tocchi	William P. Tocchi	Christine Buttner
	19	Manchester, N.H.	Jaclyn R. Langer	James R. Langer	Debra A. Chinn
	21	Manchester, N.H.	Kathryn L. Crabtree	Terry L. Crabtree	Marian A. Keegan
	22	Manchester, N.H.	Marshall A. Demers	Dennis A. Demers	Mary A. Hunziker
	27	Manchester, N.H.	Kathryn R. McCoy	William K. McCoy	Clara A. Lozada
	28	Manchester, N.H.	Sean Michael McGilvary	John R. McGilvary	Robyn A. DeRosa
	28	Manchester, N.H.	Scott D. Robator	David N. Robator	Nancy J. Illingworth
DEC	2	Manchester, N.H.	Caroline Kes Davis	Grant H. Davis	Deborah L. Boardman
	8	Nashua, N.H.	Joseph D. Lapietro Jr.	Joseph D. Lapietro	Margaret M. Doherty

9 Manchester, N.H.  
11 Manchester, N.H.  
17 Manchester, N.H.  
31 Bedford, N.H.

Brian R. Giometti  
Benjamin J. Tarsa  
Mary Elizabeth Szulc

Richard L. Giometti  
Gergory L. Tarsa  
Eugene R. Chapdelaine  
Walter J. Szulc

Deborah L. Jendrycki  
Linda M. Voorhis  
Suzanne L. Demers  
Jeanne H. LaFrance

**MARRIAGES**  
 Registered in the Town of Bedford, N.H. Ending for the Year December 31, 1986

Date	Where Married	Name of Groom & Bride	By Whom Married
JAN 4	Windham, N.H.	William E. Maryman & Kathleen M. Sullivan	Rev. Ivan Smith Jr., Minister
18	Manchester, N.H.	Roger P. Bean & Nancy L. Blanchette	John P. Potter, Sr. Pastor
FEB 1	Manchester, N.H.	Russell R. Lanouette & Wendy J. Castle	Anthony F. Simon., J.P.
	Bedford, N.H.	Alan B. Moore & Donna M. Shatney	Elium E. Gault, Minister
1	Manchester, N.H.	Keith J. Blevens & Pamela A. Joyce	Rev. Robert E. Sanders
8	Bedford, N.H.	Frank Savoy & Una Mae Poncho	Amy Kaplan Eckman, J.P.
14	Canaan, N.H.	Leo N. Fauteux & Muriel L. Boudreau	Daniel W. Fleetham, J.P.
14	Bedford, N.H.	Robert G. Freeman & Belinda K. Bridgeman	Jonathan T. Lange, Pastor
14	Bedford, N.H.	David M. Cormier & Karen L. Chartier	Andre M. Thibodeau Rom.Cath.Pr.
14	Bedford, N.H.	Timothy A. Ford & Patricia A. Fragos	Nancy Grant, J.P.
15	Bedford, N.H.	Jeffrey M. Hewitt & Donna M. Peters	Rev. Roger W. Palmquist, Minister
APR 4	Concord, N.H.	Mohamed J. El Gharabi & Tammy A. Day	Joyce S. Milligan, J.P.
5	Bedford, N.H.	William A. Charron Jr. & Linda A. Bonnin	Rev. C.J. Goggin, Rom.Cath.Pr.
5	Bedford, N.H.	Steven A. Post & Cheryl A. Core	Rev. Marc R. Gagne, Rom.Cath.Pr.
5	Merrimack, N.H.	Kirk M. Dickison & Kimberly A. Rogers	Philip M. Polhemus, Minister
12	Manchester, N.H.	Edward R. Gagne & Coreena J. Gosselin	Rev. Leo L. Frachette, Rom.Cath.Pr.
18	Goffstown, N.H.	Jeffrey J. Dube & Ida R. Quintin	Rev. Matthew Leay OSB, Rom.Cath.Pr.
19	Bedford, N.H.	James M. Curley & Sandra D. Mandelbaum	Hilda W. Fleisher, J.P.
26	Manchester, N.H.	Luis N. Maldonado & Ursula M. Walkowiak	Louise A. Kathan, J.P.
26	Milford, N.H.	Douglas T. Dinkel & Lisa J. Miville	Rev. Daniel W. Ferry, Priest

MAY	3	Bedford, N.H.	James E. LePine & Shirley J. Kraus	Diane M. Patrynn, J.P.
	10	Bedford, N.H.	James C. Bee & Sue Ann Cotsibas	John H. Van Ness, Clrgy
	17	Bedford, N.H.	William D. Graening & Ellen A. Conroy	Nancy Grant, J.P.
	31	Manchester, N.H.	Tracy D. Newell & Tammy A. Gagnon	Father, Raymond J. Potvin, RCP
	31	Manchester, N.H.	Keith D. Driscoll & Carol E. Poole	John P. Potter, Pastor
JUNE	31	Manchester, N.H.	Bryan Keith Pascoal & Julie R. Maurais	Luke F. Gagne OSB, R.C.P.
	1	Bedford, N.H.	Robert H. Curley & Marjorie D. Brav	Richard S. Snierson, J.P.
	7	Bedford, N.H.	Walter C. Meyer & Edith L. Blais	Rev. Marc R. Gagne, Rom.Cath.Pr.
	8	Bedford, N.H.	Steven H. VanKleek & Rena L. Mannion	Aime H. Paradis, J.P.
	14	Bedford, N.H.	Paul D. Drapeau & Janet J. Binette	Rev. Marc R. Gagne, Rom.Cath.Pr.
	20	Bedford, N.H.	Alan R. Ellsey & Paula R. Demers	Rev. C.J. Goggin, Rom.Cath.Priest
	21	Manchester, N.H.	Stephen F. Hoch & Kathleen M. Ette	Richard H. Miller, Bishop
	21	Bedford, N.H.	Philip C. Spino & Lisa A. Jensen	Jonathan T. Lange, Minister
	21	Bedford, N.H.	Robert J. Bartlett & Debra L. Packard	Rev. Roger W. Palmquist, Minister
	28	Londonberry, N.H.	Richard H. Cortes & Lynn M. Cote	Rev. William J. Shanahan, Pastor
	28	Bedford, N.H.	Scott E. Harrison & Donna L. Padfield	Rev. Marc R. Gagne, Rom.Cath.
	28	Bedford, N.H.	Howard R. Bluchholz & Suzanne M. Lavoie	Rev. C.J. Goggin, Rom.Cath.Pr.
	28	Somersworth, N.H.	Leonard G. Baker & Lucille M. Bourgeois	Clyde R. Coolidge, J.P.
JULY	3	Bedford, N.H.	Howard S. Lauersen Jr. & Jeanne L. Proulx	Rev. R.W. Palmquist, J.P.
	4	Manchester, N.H.	James Jensen & Theresa A. O'Rourke	Louise A. Kathan, J.P.
	5	Plymouth, N.H.	William T. Fain Jr. & Myra E. Barradas	Rev. R.F. Cole, Rom.Cath.
	5	Bedford, N.H.	Theodore E. Graf & Jennifer C. Protas	John P. Graf, J.P.
	11	Manchester, N.H.	Donald T. O'Brien Jr. & Rose M. Douville	Rev. Leo L. Frechette, Rom.Cath.Pr.
	12	Bedford, N.H.	Anthony B. Cardoza & Nancy G. Nicholson	Foula J. Tsiaras, J.P.

12	Bedford, N.H.	Carl J. Cantin Sr. & Marie A.C. Bilodeau	Deborah R. McCaffery, J.P.
25	Manchester, N.H.	David R. Letendre & Claudette L. Boisvert	Leo L. Frechette, Rom.Cath.Pr.
26	Bedford, N.H.	Gerald A. Remillard & Lauren E. Briggs	Jas. Scotland Jr. Pas. Eme
AUG 1	Milford, N.H.	Thomas N. Kounelas & Beverly J. Paulhamus	Rev. Dana C. Miller, Pas.
9	Goffstown, N.H.	Vincent G. McDade & Patricia A. Decknick	Rev. Joseph Beaulieu, Pr.
9	Bedford, N.H.	Alan V. Kucharski & June L. Genest	Rev. Theodore W. Asta, Pas.
16	Bedford, N.H.	Steve W. Butler & Patricia A. Bartlett	Deborah R. Treffeisen, J.P.
16	Bedford, N.H.	Mark D. Colegrove & Ellen C. Waldo	Rev. C.J. Goggin, Rom.Cath.Pr.
17	Manchester, N.H.	Edward L. Chickering & Anita M. Levesque	Craig E. Disbrow, J.P.
22	Manchester, N.H.	Samuel S. Audley & Cary I.M. Gagnon	Amy L. Bridgeman Assoc. Min.
23	Bedford, N.H.	Normand A. Paradis & Regina Tighe	Rev. Marc R. Gagne, Rom.Cath.Pr.
23	Bedford, N.H.	Richard J. Williams & Charlene A. Beaulieu	Rev. Marc R. Gagne, RCP
24	Bedford, N.H.	David S. Rosenzweig & Marcy S. Schwartz	Arthur F. Starr, Rabbi
SEPT			
6	Bedford, N.H.	Neil W. Robertson & Kathleen L. Carmody	Rev. Marc R. Gagne
6	Bedford, N.H.	Scott D. Brown & Kimberly A. Maurhoff	Rev. S. Esten Collins Jr, Clergyman
6	Bedford, N.H.	Sean T. Hayward & Cathy A. Morley	Rev. C.J. Goggin, R.C. Priest
6	Bedford, N.H.	Carl J. Messina & Donna M. Long	Deborah R. McCaffery, J.P.
13	Manchester, N.H.	Stephen G. Meisel & Lisa M. Westhall	Rev. Donald C. Hoagland
13	Bedford, N.H.	Michael J. Scanlon & Anne S. Dalrymple	Dawn M. Eisenhaur, J.P.
13	Manchester, N.H.	Michael E. Klein & Tina M. Belanger	Lisa T. Pinard, J.P.
14	Manchester, N.H.	Philip H. Boisvert & Stephanie C. Konides	Stephen Konides, Minis-Presiding
20	Bedford, N.H.	Reginald J. Moreau & Joy B. LeBlanc	Rev. C.J. Goggin, Rom.Cath.Priest
20	Bedford, N.H.	Richard C. Dumont & Rachel Piet	Rev. C.J. Goggin, Rom.Cath.Priest
22	Bedford, N.H.	Scott A. Lavoie & Stephanie N. Isaak	Rev. C.J. Goggin, Rom.Cath.Priest
27	Manchester, N.H.	Michael G. Clayton & Jane E. Truncellito	John P. Potter, Sr., Pastor

OCT	3	Bedford, N.H.	Peter E. LaBonte & Sandra G. Purnell	Nancy Grant, J.P.
	4	Bedford, N.H.	Anthony J. Pawlak & Paula A. Dudka	Rev. Marc R. Gagne, Rom.Cath.Priest
	11	Bedford, N.H.	Michael B. Beleski & Mary Lou Noonan	Jonathan T. Lange, Minister
	11	Bedford, N.H.	Alger Rollins & Sarah B. Upton	Ross E. Lilley, Minister
	18	Bedford, N.H.	Frederick F. Stewart & Wendi L. Taillefer	Foula J. Tsiaras, J.P.
	18	Bedford, N.H.	Thomas V. Tenda Jr. & Linda M. Brem	Rev. Marc R. Gagne, Rom.Cath.Priest
	18	Manchester, N.H.	Thomas R. Fuller & Christine A. Racette	Rev. Gary J. Belliveau, Rom.Cath.Pr.
	23	Bedford, N.H.	Peter E. Peck & Sheren L. Ayotte	Jonathan T. Lange, Minister
	25	Concord, N.H.	Richard H. Clark III & Cynthia A. Giles	Thomas E. Keenan, R.C. Pastor
	25	Goffstown, N.H.	Paul B. Lamere & Marie T. Linney	Luke F. Gagne, Rom.Cath.Priest
NOV	1	Bedford, N.H.	Robert P. Houston & Catherine D. Clark	Philip J. Kenney, Rom.Cath.Priest
	1	Bedford, N.H.	Z. Paul Jurborg & Nancy Jean Cumming	Nancy Grant, J.P.
	1	Bedford, N.H.	Daniel J. Kalinski & Nancy A. Baroody	C.J. Goggin, Rom.Cath.Priest
	1	Bedford, N.H.	Christopher B. Madden & Susan F. Marchand	Rev. Gordon J. Shea, Minister
	8	Bedford, N.H.	Edward S. Adamy, Jr. & Lois M. Sommer	Rev. Marc R. Gagne, Rom.Cath.Priest
	22	Nashua, N.H.	Arthur J. Brunelle & Diane L. Prince	Deborah R. McCaffery, J.P.
	22	Bedford, N.H.	Robert L. Shields & Laurie D. Eckols	Rev. Roger W. Palmquist, Minister
	22	Bedford, N.H.	Richard A. Cottiero & Patricia E. Kearney	Msg. Philip Kenney, Rom.Cath.Priest
	23	Manchester, N.H.	Louis V. Chani & Joan P. Riberdy	Rev. Charles P. Sarellis, Clergyman
	23	Pembroke, N.H.	Vernon G. Rowe & Mabel M. Anderson	Fred Woodbury, Reverend
	23	Manchester, N.H.	Sajaad Aslam Chaudry & Sandra P. Boisvert	Nancy Grant, J.P.
	28	Manchester, N.H.	John A. Baker & Kathleen E. Burl-Cardin	Amy Bridgeman, Assoc. Minister
	29	Manchester, N.H.	Francis A. Conery IV & Brenda R. Faucher	Jonathan T. Lange, Minister
	29	Bedford, N.H.	Paul F. Trothier Jr. & Gail P. Ashburner	Rev. Marc R. Gagne, Rom.Cath.Priest

DEC		
15	Bedford, N.H.	John E. Dunn & Bonnie J. Campbell
21	Bedford, N.H.	Norman C. Sweet & Jacqueline Klop
24	Bedford, N.H.	Richard A. Tuttle & Wendy J. Keefe
27	Bedford, N.H.	Steven J. Dunn & Debra M. McCormack
		Edith P. Schmidtchen, J.P.
		Dr. Daniel K. Poling, Minister
		Foula J. Tsiaras, J.P.
		Jonathan T. Lange, Minister

## DEATHS

Registered in the Town of Bedford, N.H. for the Year Ending December 31, 1986

Date of Death	Place of Death	Name of Deceased	Age	Place of Burial or Cremation
JAN	Bedford, N.H.	John E. Hunter	71	Manchester, N.H.
	Manchester, N.H.	Margaret O. Griffin	86	Bedford, N.H.
	Bedford, N.H.	Marie A. Harden	92	Goffstown, N.H.
	Bedford, N.H.	Helen Young	100	Manchester, N.H.
	Bedford, N.H.	Agnes D. McCarthy	86	Bedford, N.H.
	Manchester, N.H.	Clara Vanasse	88	Manchester, N.H.
	Bedford, N.H.	Florence Murray	86	Lynn, MA
	Manchester, N.H.	Earl J. Brittan	71	Bedford, N.H.
FEB	Bedford, N.H.	Lottie May Estey	87	Windham, N.H.
	Bedford, N.H.	Rose Brien Ducharme	94	Manchester, N.H.
	Bedford, N.H.	Sterling Colby	84	Litchfield, N.H.
	Bedford, N.H.	Placide Malo	78	Manchester, N.H.
	Bedford, N.H.	Olga Gerasis	71	Manchester, N.H.
	Bedford, N.H.	Florence A. Bean	81	Bedford, N.H.
	Manchester, N.H.	Margaret Irene Verow	70	Derry, N.H.
	Manchester, N.H.	William R. Dunlap	77	Concord, N.H.
	Bedford, N.H.	Fred M. High	93	Concord, N.H.
	Manchester, N.H.	Joseph Samuel Gill	92	Manchester, N.H.

24	Manchester, N.H.	Yvonne C. Szarek	81	Manchester, N.H.
25	Bedford, N.H.	Lucien Dupont	80	Manchester, N.H.
25	Manchester, N.H.	Jared Whitcomb Avery	2hrs.-15min.	Laconia, N.H.
25	Manchester, N.H.	Irene M. Richmond	62	Manchester, N.H.
27	Bedford, N.H.	George Alexiou	93	Manchester, N.H.
MAR				
5	Bedford, N.H.	T. Edward McIntrye	86	Bedford, N.H.
6	Bedford, N.H.	Walter A. Niessen	81	Manchester, N.H.
7	Bedford, N.H.	Toni Wolff	74	Manchester, N.H.
9	Bedford, N.H.	Charles Pritchard Sr.	83	Malden, MA
11	Manchester, N.H.	Louis B. Lemay	77	Manchester, N.H.
11	Manchester, N.H.	Leonora N. Beliveau	57	Bedford, N.H.
12	Bedford, N.H.	Paul A. Ransom	69	Boston, MA
15	Bedford, N.H.	Ida Siirk	91	Concord, N.H.
23	Bedford, N.H.	Elizabeth T. Akerley	90	Lowell, MA
23	Manchester, N.H.	Blanche Dunbar	84	Manchester, N.H.
27	Bedford, N.H.	Maurice Foster	82	West Roxbury, MA
28	Bedford, N.H.	Lorette Brodeur Carroll	86	West Medford, MA
APR				
6	Bedford, N.H.	Earl M. Ishman Sr.	88	Bedford, N.H.
14	Bedford, N.H.	Mary E. Ferguson	82	Bedford, N.H.
15	Bedford, N.H.	Bertha Maude Marshall	84	Manchester, N.H.
20	Manchester, N.H.	Arthur J. Demers	71	Manchester, N.H.
21	Bedford, N.H.	Stephen M. Wageling	30	Bedford, N.H.
24	Bedford, N.H.	Leonette J. Beaudet	65	Manchester, N.H.
25	Bedford, N.H.	Ernest E. Chabot	92	Manchester, N.H.

MAY								
4	Bedford, N.H.	Manchester, N.H.	Laconia, N.H.	Manchester, N.H.				
14	Bedford, N.H.	Ruth P. Swormstedt	75					
16	Milford, N.H.	Lena P. Biron	91					
20	Bedford, N.H.	Henry J. Lamey	80					
24	Manchester, N.H.	Ellen Joseph	83					
26	Bedford, N.H.	Ralph J. Maloney	71					
JUNE								
5	Manchester, N.H.	Fred B. Proctor	64					
9	Manchester, N.H.	Jean B. Stewart	50					
15	Bedford, N.H.	Jeannette Champlin	92					
20	Manchester, N.H.	Elton C. Tarr	68					
20	Manchester, N.H.	Wilma Jean Nilson	60					
26	Bedford, N.H.	Marion E. Smiley	92					
JULY								
1	Bedford, N.H.	Arthur Faucher	76					
3	Manchester, N.H.	Christina M. Klardie	74					
6	Manchester, N.H.	Walter Schoepf	79					
17	Bedford, N.H.	Paul P. Heinzen	87					
26	Goffstown, N.H.	Blanche F. Lafond	84					
27	Manchester, N.H.	Cheryl J. Taylor	34					
29	Bedford, N.H.	Angeline M. Lambert	99					
AUG								
16	Bedford, N.H.	Bertha Dydo	95					
17	Bedford, N.H.	Juliette A. Demers	81					
19	Bedford, N.H.	Robert A. Taggart	82					
23	Manchester, N.H.	Edward J. Malloy	26					

24	Manchester, N.H.	Bedford, N.H.	Manchester, N.H.	Elmer Geissler	73
24	Manchester, N.H.	Bedford, N.H.	Bedford, N.H.	Karl R. Boutell	78
27	Bedford, N.H.	Manchester, N.H.	Manchester, N.H.	Marie Ange G. Clark	84
28	Bedford, N.H.	Bedford, N.H.	Concord, N.H.	Lucien F. Normandin	73
29	Bedford, N.H.	Bedford, N.H.	Concord, N.H.	Frank L. Grogan	90
SEPT					
9	Bedford, N.H.	Rachel E. Battryn	Manchester, N.H.		92
10	Bedford, N.H.	Stillman J. Thompson	New Boston, N.H.		85
12	Manchester, N.H.	Lettie A. Cook	Northwood, N.H.		95
14	Bedford, N.H.	Agnes T. Mahoney	Bedford, N.H.		77
15	Manchester, N.H.	Kenneth R. Cone	Stratham, N.H.		69
15	Bedford, N.H.	Annette DesRochers	Manchester, N.H.		86
16	Bedford, N.H.	Frances Korzynioswki	Goffstown, N.H.		92
21	Bedford, N.H.	Peter S. Freedman	Bedford, N.H.		66
23	Bedford, N.H.	Helen M. Kacivisti	Nashua, N.H.		65
24	Bedford, N.H.	Alice T. Blair	Derry, N.H.		93
24	Bedford, N.H.	Kathryn McLane	Concord, N.H.		81
24	Manchester, N.H.	Eugene Carrier	Manchester, N.H.		89
26	Bedford, N.H.	Roger Roberge	Bedford, N.H.		51
26	Manchester, N.H.	Signe M. Engstrom	Worcester, MA		78
30	Bedford, N.H.	Hazel R. Lynch	Manchester, N.H.		83
OCT					
1	Bedford, N.H.	Cecilia C. Whitmore	New Jersey		67
1	Bedford, N.H.	Solomon E. Guay	Manchester, N.H.		81
1	Bedford, N.H.	Margaret M. Maher	Derry, N.H.		56
6	Manchester, N.H.	John F. Cullen	Hawthorne, NY		84
8	Bedford, N.H.	Albert Gosselin	Manchester, N.H.		81

9	Bedford, N.H.	Rose Guevin	Manchester, N.H.
10	Bedford, N.H.	Beatrice Gosselin	Manchester, N.H.
11	Manchester, N.H.	Alice J. Tremblay	Manchester, N.H.
12	Bedford, N.H.	Rodolpheine Descoteaux	Nashua, N.H.
16	Manchester, N.H.	Margaret C. VanLier	Bedford, N.H.
16	Manchester, N.H.	Wallace Cassidy	Manchester, N.H.
17	Manchester, N.H.	Annie L. Hackett	Bedford, N.H.
19	Manchester, N.H.	Robert A. Vitagliano Sr.	Bedford, N.H.
21	Manchester, N.H.	Alfred Francis Williams	Manchester, N.H.
24	Bedford, N.H.	Alice B. Beaudin	Bedford, N.H.
28	Bedford, N.H.	Irene McEwen	Manchester, N.H.
29	Manchester, N.H.	Helen C. Loiselle	Bedford, N.H.
31	Bedford, N.H.	Olivine Marie DeLafontaine	Manchester, N.H.
NOV			
4	Bedford, N.H.	Catherine M. Jennings	Bedford, N.H.
4	Bedford, N.H.	Beatrice V. Thibodeau	Caribou, ME
5	Bedford, N.H.	Antoinette E. Lankalis	Hooksett, N.H.
9	Bedford, N.H.	Helen Dery	Derry, N.H.
14	Bedford, N.H.	Elizabeth M. Martin	Manchester, N.H.
14	Bedford, N.H.	Chrysanthi Sgouris	Nashua, N.H.
16	Bedford, N.H.	M. Exilda Deschamps	Goffstown, N.H.
19	Bedford, N.H.	George E. Faucher	Farmington, N.H.
23	Bedford, N.H.	Doria F. Nute	Manchester, N.H.
25	Bedford, N.H.	Rose Anna Descormiers	Concord, N.H.
26	Bedford, N.H.	Kenneth R. Adams	Bedford, N.H.
27	Bedford, N.H.	Eula B. Loxton	

DEC		
1	Manchester, N.H.	Hermel W. Coulomb
2	Bedford, N.H.	Lena Derome
5	Manchester, N.H.	Dorothy E. Hardy
5	Bedford, N.H.	Lena D. Quellette
6	Bedford, N.H.	Paul J. Creamer
7	Manchester, N.H.	John E. Dugay
10	Bedford, N.H.	L'Homer W. Villiard
11	Bedford, N.H.	Helen M. O'Day
11	Bedford, N.H.	Charles Szewczyk
17	Nashua, N.H.	Richard Fraser Falt
17	Bedford, N.H.	Margaret H. Lyons
19	Bedford, N.H.	Mary Vasilios
20	Manchester, N.H.	Emile A. Beauchemin
22	Bedford, N.H.	Bernadette Dextras
23	Manchester, N.H.	Gilberte T. Gagnon
25	Bedford, N.H.	Adelle A. Kolb
25	Bedford, N.H.	Virginia M. Vigneault
25	Manchester, N.H.	Michael Buckley
26	Bedford, N.H.	Helen B. Kosko
27	Bedford, N.H.	Exina Quellette
30	Bedford, N.H.	Anna Petrucc
30	Manchester, N.H.	Manchester, N.H.
	Bedford, N.H.	Bedford, N.H.
	Concord, N.H.	Concord, N.H.
	Manchester, N.H.	Manchester, N.H.
	Candia, N.H.	Candia, N.H.
	Lawrence, MA	Lawrence, MA
	Manchester, N.H.	Manchester, N.H.
	Bedford, N.H.	Bedford, N.H.
	Goffstown, N.H.	Goffstown, N.H.
	Littleton, MA	Littleton, MA
	Manchester, N.H.	Manchester, N.H.
	Manchester, N.H.	Manchester, N.H.
	Manchester, N.H.	Manchester, N.H.
	Derry, N.H.	Derry, N.H.
	Leominster, MA	Leominster, MA
	Manchester, N.H.	Manchester, N.H.
	Bedford, N.H.	Bedford, N.H.
	No. Braddock, PA	No. Braddock, PA
	Manchester, N.H.	Manchester, N.H.

I hereby certify that the foregoing returns of Births, Marriages and Deaths are correct to the best of my knowledge and belief.

Edith P. Schmidtchen  
Town Clerk

July 17, 1985

Board of Selectmen  
Town of Bedford  
Bedford, New Hampshire 03102

Members of the Board:

We have examined the financial statements of the various funds and account groups of the Town of Bedford, New Hampshire for the year ended December 31, 1984 and have issued our report thereon, dated July 17, 1985. As part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgement by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect to the estimates and judgements required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may

become inadequate because of changes in conditions and that the degree of compliance with procedures may deteriorate.

Such study and evaluation disclosed the following conditions that we believe to be material weaknesses.

#### PREVIOUS AUDIT RECOMMENDATIONS

We are pleased to report that substantially all of our prior recommendations concerning the improvement of internal controls and business practices have been implemented during 1984. We commend Town officials and employees for the effective implementation of our prior recommendations.

The following observations and recommendations are a result of our examination of the Town's financial statements for the year ended December 31, 1984.

#### SEWER CONSTRUCTION RECORDS

Our audit of sewer construction activity for the year ended December 31, 1984 disclosed the following.

Accounting records and related documents were not available for our audit until May, 1985. The records provided were incomplete as several invoices, bank statements and passbooks could not be located.

In order to maintain adequate controls over construction activity, it is imperative that complete and timely financial records be maintained. Good business practices as well as Federal regulations governing the expenditure of United States Environmental Protection Agency funds require complete and timely records.

Although the current sewer project is virtually complete, we recommend that future projects be managed in such a manner to insure that adequate financial information is accumulated and records safeguarded. Increased involvement by the commissioners is central to effective project management.

#### SEWER DEPARTMENT EXPENDITURES

Our examination disclosed that sewer operating expenditures are approved for payment by the Public Works Director prior to payment by the Town Treasurer. Good internal controls require that the individual responsible for purchasing not have the ability to approve invoices for payment.

Under state statutes (RSA 149-I:19), all expenditures made by a sewer commission must first be approved by the board of commissioners.

We recommend that the manifests currently in use by the sewer department be signed by a majority of the board of commissioners prior to presentation for payment.

#### **HIGHWAY DEPARTMENT**

Observations regarding highway department operations as noted in this examination were communicated in a separate letter to the board of selectmen dated April 17, 1985.

#### **DEVELOPER PERFORMANCE BONDS**

We noted that the Town has accepted mortgage deeds as performance bonds for road subdivisions. We find no authority for Towns to accept land as a performance bond in state statutes.

We believe the Town to be in a vulnerable position in the event of developer default since the Town would already own the land as a result of tax sale proceedings.

It is our recommendation that the Board of Selectmen request cash as performance bonds for future road subdivisions.

#### **MANIFEST SYSTEM**

We noted that the members of the Board of Selectmen currently sign every vendor check issued by the Town. This practice is not necessary as the Town Treasurer, under state statutes, is the only signature required.

It is our recommendation that the Town implement a manifest system. A manifest system would require the selectmen to review a listing (Manifest) of checks to be issued including payee and amount. Once invoices supporting the checks are reviewed the selectmen would sign the manifest indicating approval for payment.

#### **CASH DISBURSEMENTS SYSTEM**

The Town currently records cash disbursements using a manually prepared journal. The current system requires the check to be written and subsequently recorded in the cash disbursements journal. We feel this to be a great duplication of effort on the part of Town employees.

In the absence of a computerized accounting system, the Town should consider a one-write type of cash disbursements system. Such a system provides a cash disbursements journal that is created simultaneously as the checks are written.

We recommend that the Town implement a one-write and manifest system to increase the efficiency of Board of Selectmen as well as Town employees.

#### PAYROLL ACCOUNT

Our examination disclosed that the payroll account was not reconciled throughout the year. Several additional audit hours were necessary to reconcile the account at year end.

Good internal controls as well as sound business practices dictate that all cash accounts be reconciled to the books on a regular and timely basis.

We recommend that the payroll account be reconciled on a regular basis throughout the year.

#### COMPUTERIZATION

As in our previous letter, we again feel that the Town of Bedford has sufficient volume of activity to warrant a detailed

study of possible computer applications at all levels of government. A substantial portion of the Town's records are still being maintained on a time consuming manual system.

Some of the applications of a computer system should be resident and property tax billings, voter lists, property tax assessment records, cash disbursements and payroll systems, detailed budgetary reporting system, word processing, direct posting of property and resident tax payments as well as a database which would be a integral part of the budgetary process for the ensuing year.

We are available to assist the Board of Selectmen in the process of reviewing hardware as well as software programs. We feel a properly designed computer system should improve financial data available and possibly reduce the need for additional staff to process the increasing activity of the Town.

CONCLUSION

We wish to express our appreciation to Town officials at all levels for their cooperation and assistance during the course of our audit.

Town officials should be commended for their efforts in responding to our previous commentary letter in a positive and organized manner.

*Carey, Vachon & Clukay*

CAREY, VACHON & CLUKAY

## SUMMARY OF PAYMENTS

## General Government

## Town Officer's Salaries

Appropriation: \$42,400.00

## Selectmen:

Jane E. Melendy	\$3,000.00
Francis J. Davis	3,000.00
Stanton E. Tefft	3,000.00
Marjorie Y. Peters	2,250.00
Paul E. Anderson	2,250.00

Overseer of Welfare:	500.00
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## Town Clerk and Tax Collector:

Edith P. Schmidtchen	\$26,461.62
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## Clerk of Trust Funds:

Willard P. Varney	\$ 500.00
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## Treasurer:

George T. Wiggin, Jr.	<u>\$1,400.00</u>
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TOTAL	\$42,361.62
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## Town Officer's Expenses

Appropriation: \$162,590.00

Salaries	\$104,638.11
Administrative Assistant Exps.	209.59
Audit	8,349.00
Printing & Postage	3,115.49
Supplies	8,219.41
Town report	6,298.95
Advertising	1,841.62
ADP	3,537.75
Office equipment, maintenance & repairs	1,797.50
Seminars & conventions	1,557.69
Registry of deeds (title search)	1,054.78
State of N. H. (marriage & dog license)	1,776.50
Other costs	2,314.10
Selectmen car expense	<u>4,500.00</u>

TOTAL	\$149,408.49
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ELECTION AND REGISTRATION EXPENSES

Appropriation: \$10,200.00

Payroll (counters & moderator)	\$7,338.17
Meals	888.15
Supplies, printing & postage	1,966.11
Other costs	126.00
TOTAL	\$10,318.43

CEMETERIES

Appropriation: \$22,800.00

Maintenance contract	\$20,286.78
Repairs	2,032.86
Secretary	100.00
TOTAL	\$22,419.64

GENERAL GOVERNMENT BUILDINGS

Appropriation: \$53,725.00

Salaries	\$ 1,136.38
Telephone	6,142.39
Electricity	8,769.47
Heating	5,211.85
Supplies	3,257.85
Building repairs & maintenance	5,692.68
Lawn care	1,431.63
Miscellaneous	745.92
A.A. Alarms	734.00
Roof repair	520.00
Contract service (cleaner)	9,925.69
TOTAL	\$43,567.86

REAPPRAISAL OF PROPERTY

Appropriation: \$223,446

Town assessor	\$24,988.50
Professional appraisal & legal	1,950.00
Fees and supplies	494.34
Revaluation	19,763.96
TOTAL	\$47,196.80

## PLANNING AND ZONING

Appropriation: \$22,250

Secretary	\$ 787.65
Advertising	565.89
Registry of Deeds	201.00
Supplies, postage & printing	3,123.44
Technical services	22,249.58
Fees	269.00
Miscellaneous	54.26
TOTAL	\$27,250.82

## LEGAL EXPENSES

Appropriation: \$40,000

Bond counsel	\$ 1,050.00
Legal fees	37,361.67
Dog damages	90.00
TOTAL	\$38,501.67

## ADVERTISING AND REGIONAL ASSOCIATION

Appropriation: \$14,175.00

Membership dues So. N. H. Planning Comm.	\$ 372.66
Membership dues N. H. Municipal Assoc.	3,370.26
Tri County Solid Waste	2,724.00
TOTAL	\$6,466.92

## BOARD OF ADJUSTMENT

Appropriation: \$900.00

Secretary	\$ 115.24
Advertising	528.86
Postage, supplies & printing	685.71
TOTAL	\$1,329.81

## TAX MAP

Appropriation: \$3,600

Tax map	\$3,600
TOTAL	\$3,600

## HISTORIC DISTRICT COMMISSION

Appropriation: \$120.00

Secretary expenses	\$ 55.75
Printing, postage & misc.	<u>132.57</u>
TOTAL	\$188.32

## PUBLIC SAFETY

Appropriation: \$558,295.00

Payroll	\$464,349.00
Telephone	6,950.00
Fuel	21,838.00
Postage, dues & fees	983.00
Replacement & repairs	25,167.00
Supplies	2,748.00
Computer terminal	8,499.00
Clothing	9,170.00
Miscellaneous	6,342.00
Replacement equipment	<u>21,598.00</u>
TOTAL	\$567,644.00

## FIRE DEPARTMENT

Appropriation: \$178,364.00

Salaries	\$171,587.64
Clothing	3,256.87
New equipment	454.88
Equipment maintenance	9,364.42
Fuel (gas)	1,319.48
Telephone	1,690.60
Public Service	833.35
Heating oil	1,000.22
Supplies & miscellaneous	4,866.32
Fees & dues	325.00
Training & expenses of men	751.95
Other expenses	<u>1,538.21</u>
TOTAL	\$196,988.94

## HIGHWAY, STREETS &amp; BRIDGES

## GENERAL HIGHWAY DEPARTMENT EXPENSES

Appropriation: \$625,650.00

Salaries	\$242,358.81
New equipment	115,006.94
Equipment rental	31,692.98
Equipment repair & maintenance	103,613.17
Road materials	105,666.40
Telephone	4,019.20
Electricity	2,854.76
Heating	3,666.51
Building	7,549.87
Office supplies & misc. expenses	5,729.97
Contracted services	<u>5,784.00</u>
TOTAL	\$627,942.61

## RESURFACING AND REBUILDING

Appropriation: \$228,334.00

Resurfacing & rebuilding roads	<u>\$139,022.97</u>
TOTAL	\$139,022.97

## CONSERVATION COMMISSION

Appropriation: \$375.00

N. H. Association Commission (dues)	\$233.00
Miscellaneous	<u>169.94</u>
TOTAL	\$402.94

## STREET LIGHTING

Appropriation: \$15,735.00

Public Service Co. of N. H.	<u>\$6,925.63</u>
TOTAL	\$6,925.63

## MANCHESTER TRANSIT

Appropriation: \$34,000.00

Manchester Transit	<u>\$17,000.00</u>
TOTAL	\$17,000.00

## INSURANCE

Appropriation: \$190,035.00

N. H. - Vermont BC/BS	\$86,875.37
Mutual of Omaha	466.65
Dental	1,901.45
Disability & life	9,684.18
Workmen's compensation	64,909.77
Police liability	11,957.00
Miscellaneous	338.00
Insurance Exchange	<u>76,088.50</u>
TOTAL	\$252,220.92

## UNEMPLOYMENT COMPENSATION

Appropriation: \$5,200.00

N. H. Municipal Unemployment Comp. Fund	<u>\$4,350.59</u>
TOTAL	\$4,350.59

## FICA, RETIREMENT & PENSION CONTRIBUTIONS

Appropriation: \$151,292.00

Social security, police & fire & pension	<u>\$133,300.16</u>
TOTAL	\$133,300.16

## CIVIL DEFENSE

Appropriation: \$850.00

New equipment	\$264.40
Metal grids	<u>150.00</u>
TOTAL	\$414.40

## BUILDING INSPECTION & HEALTH

Appropriation: \$42,300.00

Salaries	\$26,419.59
Use of car	344.76
Bldg. Dept. supplies & postage	1,440.54
Telephone	763.58
Dues and seminars	131.00
Health officer contract	<u>1,835.00</u>
TOTAL	\$30,934.37

SPECIAL POLICE

Appropriation: \$36,000.00

Special police contracts	<u>\$77,673.00</u>
TOTAL	\$77,673.00

DISPATCH

Appropriation: \$128,067.00

Salaries	\$68,744.59
Computer	2,080.00
Supplies	1,972.67
Repairs	520.10
New equipment	4,337.00
Clothing	900.00
Contract services	1,664.80
TOTAL	<u>\$80,219.16</u>

NEW TOWN OFFICE BUILDING

Appropriation: \$400,000.00

Town office building	<u>\$57,996.00</u>
TOTAL	\$57,996.00

SANITATION

SOLID WASTE DISPOSAL

Appropriation: \$222,650.00

Salaries	\$49,854.11
Equipment rental	2,066.50
Equipment maintenance	9,956.28
Telephone	776.72
Fuel	4,996.01
Electricity	158.27
Sand & gravel	86,852.87
Chemicals	6,073.35
Bulldozer	49,878.00
Closing	25,654.89
Coupons	<u>194.83</u>
TOTAL	\$236,461.83

## DEBT SERVICE

## EXPENSE - TAX ANTICIPATION NOTES

Appropriation: \$90,000.00

T.A.N.	<u>\$45,547.57</u>
TOTAL	\$45,547.57

## CAPITAL OUTLAY

## OFFICE EQUIPMENT

Appropriation: \$4,100.00

Office equipment	<u>\$3,647.00</u>
TOTAL	\$3,647.00

## MUNICIPAL WATER DEPARTMENT

Appropriation: \$21,115.00

Manchester Water Works - hydrant rental	<u>\$25,944.22</u>
TOTAL	\$25,944.22

## DISCOUNTS AND ABATEMENTS

Edith P. Schmidtchen, Collector

Abatements and discounts allowed by Selectmen	\$165,003.00
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## COUNTY TAX

County Treasurer	\$868,049.00
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## GENERAL ASSISTANCE

Appropriation: \$25,080.00

General assistance	\$2,334.61
Visiting Nurses	<u>1,080.00</u>
TOTAL	\$3,414.61

## OLD AGE ASSISTANCE

Appropriation: \$16,780.00

Old age assistance	\$1,574.35
Visiting Nurses	<u>1,080.00</u>
TOTAL	\$2,654.35

## AID TO DISABLED

Appropriation: \$2,080.00

Aid to disabled	<u>\$1,080.00</u>
TOTAL	\$1,080.00

## LIBRARY

Appropriation: \$139,491.00

Salaries	\$76,204.75
Expenses	<u>63,286.25</u>
TOTAL	\$139,491.00

## PARKS &amp; RECREATION

Appropriation: \$59,622.00

Salaries	\$22,235.48
Operating expense	20,979.45
Riley Field	14,640.00
New equipment	<u>2,676.17</u>
TOTAL	\$60,531.10

## PAYMENTS TO CAPITAL RESERVE

Appropriation: \$48,000

Payments to capital reserve	<u>\$48,000</u>
TOTAL	\$48,000

## SEWER

Appropriation: \$262,928.00

Capital costs	\$193,080.12
Operating costs	65,472.17
Salaries	19,778.52
Utilities	1,327.51
Repairs & maintenance	202.95
Miscellaneous	
TOTAL	\$279,861.27

**TOWN OF BEDFORD, N.H.**

**ANNUAL REPORTS**

**Year Ending December 31, 1986**

**SCHOOL DISTRICTS REPORTS**

**Year Ending June 30, 1986**

## **DISTRICT OFFICERS**

### **MODERATOR**

Eugene Van Loan

### **CLERK**

Martha Harris

### **TREASURER**

H. Richard Spurway

## **SCHOOL BOARD**

Elaine Tefft .....	1987
Mary Ann Strong .....	1987
William Earnshaw .....	1988
Joseph Flaherty .....	1988
Maureen Spector .....	1989

**BEDFORD SCHOOL DISTRICT**

**SCHOOL WARRANT**

**THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District in the Town of Bedford, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the McKelvie School in said district on Thursday, March 12, 1987, at 7:30 p.m. in the evening to act upon the following subjects:

**ARTICLE I.** To see if the District will vote to authorize the School Board to apply for, accept and expend, without further action by the school district meeting, money from any source which becomes available during the fiscal year provided it meets all conditions of RSA 198:20-b.

**ARTICLE II.** To see if the District will vote to authorize the moderator to appoint a Cooperative School District Planning Committee in accordance with RSA 195:18, at least one of whom shall be a member of the school board.

**ARTICLE III.** To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries of the school district and agents, and for the statutory obligations of the District.

Given under our hands at said Bedford this 9th day of February, 1987.

William A. Earnshaw  
Maureen K. Spector  
Mary Ann Strong  
M. Elaine Tefft  
SCHOOL BOARD

A true Copy of Warrant-Attest:

William A. Earnshaw  
Maureen K. Spector  
Mary Ann Strong  
M. Elaine Tefft  
SCHOOL BOARD

BEDFORD SCHOOL DISTRICT

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Bedford, New Hampshire, qualified to vote in district affairs.

You are hereby notified to meet at the McKelvie School in said district on the 10th day of March, 1987, at 7:00 in the forenoon, to act upon the following question:

1. To choose two members of the School Board for the ensuing three years.

The polls will be open from 7:00 a.m. and will close no earlier than 7:00 p.m.

Given under our hands at said Bedford this 9th day of February, 1987.

William A. Earnshaw  
Maureen K. Spector  
Mary Ann Strong  
M. Elaine Tefft  
SCHOOL BOARD

A true Copy of Warrant-Attest:

William A. Earnshaw  
Maureen K. Spector  
Mary Ann Strong  
M. Elaine Teffts  
SCHOOL BOARD

## REPORT OF THE SCHOOL BOARD

During the 1986-87 report year, the Bedford School Board completed many significant tasks and has started several others. Although there was a wide spectrum of views and opinions among board members, the fundamental duties of the board were accomplished. Involvement by the public was demonstrated by large attendance at the regular School District Meeting and its continuation in June where over 1,000 voted on the bond issue. Good attendance and participation by the public was noted at the board's regular semi-monthly and special meetings. Excellent public support was contributed in committee work. The board recognizes the many contributions of the PTG. Education continues to rank high among the concerns of the citizens of Bedford.

After a lengthy negotiation procedure, the school board and the Bedford Education Association ratified a two-year contract. The new contract was not completed until the new school year was well underway. During this long process, the teachers and the administration cooperated in continuing the classroom instruction without an impact upon the students and their education.

The addition to the McKelvie Middle School was begun in late fall. Several legal questions had to be successfully answered before the construction could commence. The 35,000 square foot addition includes thirteen (13) new classrooms plus six specialty rooms and an enlarged library. The contractor is scheduled to complete the building for occupancy at the beginning of the school year in September, 1987.

The High School Study Report was submitted to the school board in October, 1986. The committee considered three alternatives:

- 1) remaining with Manchester West High School;
- 2) building a Bedford High School;
- 3) building a Bedford-Amherst Regional High School.

The economic data, based upon the assumptions made by the committee, suggests that a significant cost savings over a twenty-year period would be realized if the town either joined with Amherst in building a Regional High School, or built its own high school. Additional information and investigation is required during this decision making process.

The Curriculum Committee was restructured to broaden its membership and focus its function. The new membership will include school board members, community representatives, administrators, teachers, and curriculum coordinators. The board feels that the reorganization will provide helpful direction for the curriculum in Bedford schools.

The board expresses its appreciation to the outstanding staff of administrators, principals, teachers, and support personnel who, day in and day out, provide the excellent education for the students in Bedford. The real work of education takes place in the individual classrooms; between the teacher and the student. The board's responsibility is to set broad policy and guidelines so that the competent professional staff may carry out these policies.

**BEDFORD SCHOOL DISTRICT  
COMPARATIVE ENROLLMENTS**

<b>Grade</b>	<b>Enrolled 9/8/86</b>	<b>Enrolled 1/5/87</b>	<b>Estimated 9/87</b>
R	39	45	39
1	200	193	207
2	192	193	207
3	204	207	205
4	203	204	219
5	182	181	217
6	201	206	199
7	197	194	212
8	<u>196</u>	<u>192</u>	<u>203</u>
<b>TOTAL</b>	<b>1614</b>	<b>1615</b>	<b>1708</b>

**BEDFORD SCHOOL DISTRICT**  
 Resident School Enrollments  
 1986-87

SCHOOL	1	2	3	4	5	6	7	8	9	10	11	12	Total	9/85
Peter Woodbury	239	192	39	165	203	182	201	197	196	184	171	189	172	470
Memorial														403
McKelvie														538
West High														583
Central														672
W. Side Catholic	2	2	5	4	2	3	2	1						0
Villa Augustina	1	2	2	2	1	1	2	1						14
Kellogg														6
Derryfield														0
Memorial														0
Trinity														38
Calvary Christian														3
Lib. Christian														118
Faith Christian	3	4	2	5	3	1	3	3	1	1				5
Grace Christian	1	1	1	1	1	1								0
Maranatha (did not open)														19
<b>TOTALS</b>	<b>245</b>	<b>201</b>	<b>214</b>	<b>214</b>	<b>189</b>	<b>208</b>	<b>210</b>	<b>204</b>	<b>230</b>	<b>212</b>	<b>228</b>	<b>216</b>	<b>2571</b>	<b>2405</b>

BEDFORD SCHOOL DISTRICT  
BEDFORD, NEW HAMPSHIRE  
PROPOSED BUDGET  
1987-88

	<u>1986-87 APPROVED BUDGET</u>	<u>1987-88 ADMINISTRATION</u>	<u>1987-88 SCHOOL BOARD</u>	<u>1987-88 BUDGET COMMITTEE</u>
<b>1000 INSTRUCTION</b>				
<b>Regular Programs</b>				
Salaries	2,374,511	2,842,054	2,804,208	2,804,208
Equipment Repairs	3,970	5,000	4,000	4,000
Tuition - High School	2,316,418	2,686,992	2,686,992	2,686,992
Deficit Appropriation	143,237	0	0	0
Supplies	52,825	57,794	57,794	57,794
Textbooks	43,739	46,326	46,326	46,326
Equipment - New	1,487	4,775	1,350	1,350
Equipment - Replacement	21,735	4,745	4,745	4,745
Assemblies	300	1,400	1,400	1,400
<b>TOTAL REGULAR PROGRAMS</b>	<b>4,958,222</b>	<b>5,649,086</b>	<b>5,606,815</b>	<b>5,606,815</b>
<b>1200 Special Education</b>				
Salaries	278,769	405,012	405,012	405,012
Tuition	478,255	555,357	535,357	535,357
Supplies	5,950	6,700	6,700	6,700
Textbooks	600	650	650	650
<b>TOTAL SPECIAL EDUCATION</b>	<b>763,574</b>	<b>947,719</b>	<b>947,719</b>	<b>947,719</b>
<b>1400 Other Instruction</b>				
Salaries				
Coaching	16,350	16,900	16,900	16,900
Summer School	6,900	6,900	6,900	6,900
Athletic Officials	2,250	2,880	2,880	2,880
Athletic Supplies & Dues	3,630	4,780	4,780	4,780
Summer School Supplies	1,000	1,000	1,000	1,000
<b>TOTAL OTHER INSTRUCTION</b>	<b>30,130</b>	<b>32,460</b>	<b>32,460</b>	<b>32,460</b>

		<b>2000 SUPPORT SERVICES</b>	
2100	<b>Pupil Services</b>		
	<b>Salaries</b>	154,856	154,856
	Counselors	39,086	39,086
	Nurses	164,439	140,439
	<b>Specialists</b>	14,737	14,737
	SERES & Psychological Ser	1,000	1,000
	Census	19,891	19,891
	Testing & Scoring	2,800	2,800
	<b>Supplies</b>		
			<b>372,809</b>
	<b>TOTAL PUPIL SERVICES</b>	<b>396,809</b>	<b>372,809</b>
2200	<b>Improve of Instruction &amp; Educ Media</b>		
	<b>Salaries</b>	54,522	52,958
	Staff Improvement Courses	9,000	11,000
	Staff Development	13,500	14,500
	Library Materials & Equipment	18,635	27,130
	Computer Education	8,400	8,400
	<b>TOTAL EMPLOY INSTRUC &amp; EDUC MEDIA</b>	<b>104,057</b>	<b>113,988</b>
	<b>General Administration</b>		
	<b>Salaries</b>	34,018	30,583
	School Administrative Unit #26	199,268	199,268
	Audit	2,400	2,400
	Legal Services	15,000	15,000
	Supplies	10,150	11,150
	Dues	2,316	2,432
	SEP Transfer	18,500	20,350
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>205,654</b>	<b>284,618</b>
			<b>276,183</b>

		<u>APPROVED BUDGET</u>	<u>1986-87</u>	<u>1987-88</u>	<u>ADMINISTRATION</u>	<u>1987-88</u>	<u>SCHOOL BOARD</u>	<u>1987-88</u>	<u>BUDGET COMMITTEE</u>
2400	School Administrative Services								
	Salaries	193,732	200,814	213,714					213,714
	Equipment Repairs	1,975	2,80	2,480					2,480
	Supplies	2,100	2,100	2,100					2,100
	Postage	1,600	2,000	2,000					2,000
	Telephone	16,358	16,358	16,358					16,358
	Equipment	1,050	6,350	3,850					3,850
	Travel	1,750	1,750	1,750					1,750
	Memberships	1,395	1,485	1,485					1,485
	Meetings	1,050	1,050	1,050					1,050
	Graduation	1,300	1,300	1,300					1,300
	Printing	2,100	2,700	2,700					2,700
	<b>TOTAL SCHOOL ADMIN SERVICES</b>	<b>224,410</b>		<b>238,387</b>				<b>248,787</b>	
2540	Operation & Maintenance of Plant								
	Salaries	195,326	251,563	248,683					248,683
	Rubbish Removal	5,000	6,000	6,000					6,000
	Repairs	270,956	86,283	86,283					86,283
	Water	800	800	800					800
	Oil	22,874	27,000	27,000					27,000
	Gas	100	100	100					100
	Electricity	123,330	131,515	131,515					131,515
	Supplies	21,800	26,500	26,500					26,500
	Equipment Replacement	100	2,360	2,360					2,360
	<b>TOTAL OPERATION &amp; MAINT OF PLANT</b>	<b>640,286</b>		<b>532,121</b>				<b>529,241</b>	
2550	<b>TOTAL PUPIL TRANSPORTATION</b>	<b>713,700</b>		<b>768,400</b>				<b>768,400</b>	
2590	<b>TOTAL SCHOOL LUNCH</b>	<b>213,687</b>		<b>236,471</b>				<b>236,471</b>	

2600	<b>Managerial Services</b>							
	Salaries	15,504	15,504	16,899	16,999			
	Supplies and Printing	1,825	1,425	1,425	1,425			
	Postage	267	267	267	267			
	Telephone	458	458	458	458			
	Computer	2,000	2,400	2,400	1,400			
	<b>TOTAL MANAGERIAL SERVICES</b>	<b>20,054</b>	<b>20,449</b>	<b>21,449</b>	<b>20,449</b>			
2900	<b>Other Support Services</b>							
	Insurance	43,305	50,000	50,000	50,000			
	Property & Liability	194,376	211,444	204,535	204,535			
	BC/BS	43,401	45,859	44,216	44,216			
	Dental	243,589	310,667	306,722	306,722			
	PICA	12,642	7,273	7,093	7,093			
	Unemployment Compensation	25,763	28,317	27,857	27,857			
	Retirement	22,069	25,000	24,648	24,648			
	Workmen's Compensation							
	<b>TOTAL OTHER SUPPORT SERVICES</b>	<b>585,145</b>	<b>678,560</b>	<b>665,071</b>	<b>665,071</b>			
4000	<b>FACILITIES-Acquisition and Construction</b>							
	Site	125	100	100	100			
	Architect & Engineering	90,000						
	<b>TOTAL FACILITIES-Acquis &amp; const</b>	<b>90,125</b>	<b>100</b>	<b>100</b>	<b>100</b>			
5000	<b>TOTAL OTHER OUTlays - NET SERVICE FEE &amp; Interest</b>	<b>178,423</b>	<b>633,863</b>	<b>560,563</b>	<b>541,089</b>			
5220	<b>TOTAL FEDERAL FUNDS</b>	<b>22,400</b>	<b>23,400</b>	<b>23,400</b>	<b>23,400</b>			
5240	<b>TOTAL TRANSFER - FOOD SERVICE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>			
	<b>GRAND TOTAL</b>	<b>9,028,586</b>	<b>10,556,037</b>	<b>10,407,976</b>	<b>10,382,504</b>			

SECTION I PURPOSE OF APPROPRIATION	APPROVED BUDGET	SCHOOL BOARD'S BUDGET		BUDGET COMMITTEE	
		1986-87	1987-88	RECOMMENDED	NOT RECOMMENDED
<b>FUNCTION</b>					
1000 INSTRUCTION	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
1100 Regular Programs	181,751	181,822	181,751	181,751	181,751
1200 Special Program	103,574	141,724	141,724	141,724	141,724
1300 Vocational Programs					
1400 Other Instructional Programs	30,422	32,469	32,469	32,469	32,469
1600 Adult/Continuing Education					
<b>2000 SUPPORT SERVICES</b>	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2100 Pupil Services	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2110 Attendance & Social Work	250	192	192	192	192
2120 Guidance	109,357	106,247	106,247	106,247	106,247
2130 Health	15,512	39,126	39,126	39,126	39,126
2140 Psychological	15,300	34,150	34,150	34,150	34,150
2150 Speech Path & Audiology	51,312	52,452	52,452	52,452	52,452
2190 Other Pupil Services	65,522	65,774	65,774	65,774	65,774
2200 Instructional Staff Services	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2210 Improvement of Instruction	33,700	37,750	37,750	37,750	37,750
2220 Educational Media	70,357	75,751	75,751	75,751	75,751
2240 Other Inst. Staff Services					
2300 General Administration	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2310 School Board	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2310 370 Contingency					
2310 All Other Objects	23,116	21,532	21,532	21,532	21,532
2320 Office of Superintendent	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2320 351 S A U Management Serv	134,454	133,268	133,268	133,268	133,268
2320 All Other Objects					
2330 Special Area Adm. Services	48,134	52,353	52,353	52,353	52,353
2390 Other Gen. Adm. Services					
2400 School Administration Services	224,410	142,737	142,737	142,737	142,737
2500 Business Services	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
2520 Fiscal					
2540 Operation & Maintenance of Plant	640,286	527,241	527,241	527,241	527,241
2550 Pupil Transportation	713,700	725,712	725,712	725,712	725,712
2570 Procurement					
2590 Other Business Services					
2620 Social Service	213,687	201,711	201,711	201,711	201,711
2600 Managerial Services	35,054	31,372	31,372	31,372	31,372
2900 Other Support Services	35,145	405,072	405,072	405,072	405,072
<b>3000 COMMUNITIES SERVICES</b>					
4000 FACILITIES ACQUISITIONS & CONST	2,525,425	130	130	100	100
5000 OTHER OUTLAYS	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
5100 Debt Service	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
5100 330 Principal	145,222	345,100	345,100	345,100	345,100
5100 340 Interest	31,438	105,503	105,503	105,503	105,503
5200 Fund Transfers	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
5220 To Federal Projects Fund	21,111	23,442	23,442	23,442	23,442
5240 To Food Service Fund					
5250 To Capital Reserve Fund					
5122 Deficit Appropriation	143,237				
— Supplemental Appropriation					
TOTAL APPROPRIATIONS		1,721	1,721	1,514	1,514

IF EXCEEDS AMOUNT BY REVENUE

SECTION II REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	REVISED REVENUES	ESTIMATED REVENUES	
		SCHOOL BOARD'S BUDGET	BUDGET COMMITTEE BUDGET
770 Unreserved Fund Balance	1986 87	1987 88	1987-88
3000 Revenue from State Sources	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
3110 Foundation Aid	121,525	60,788	60,788
3120 Sweepstakes			
3130 Incentive Aid			
3140 Foster Children			
3210 School Building Aid	43,500	116,550	116,550
3220 Area Vocational School			
3230 Driver Education	1,000	1,000	1,000
3240 Handicapped Aid			
3250 Adult Education - Catastrophic Aid	12,541	15,000	15,000
3270 Child Nutrition	4,000	4,000	4,000
Other			
4000 Revenue From Federal Source	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
4410 <del>4550</del> ESEA-Chapter I, & II	19,351	5,300	15,000
4430 Vocational Education			
4450 Adult Education			
4460 Child Nutrition Program	36,284	44,500	44,000
4470 Handicapped Program			
Other E.I., 94-1-2	50,942	52,500	52,500
5000 Other Sources	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
5220 Trans From Cap Projects Fund			
5230 Trans From Cap Reserve Fund	11,000		
5100 Sale of Bonds or Notes	2,435,000		
1000 Local Rev other than Taxes	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
1300 Tuition	24,345	17,750	17,750
1500 Earnings on Investments	35,000	25,000	25,000
1700 Pupil Activities			
Other Rental & Trans. Fee/Donations	21,000	47,000	47,000
SUPPLEMENTAL APPROPRIATION (CONTRA)			
1600 Food Service	173,433	188,470	188,470
TOTAL SCHOOL REVENUES & CREDITS	2,984,565	527,058	597,058
DISTRICT ASSESSMENT	8,479,021	9,811,926	9,785,446
TOTAL REVENUES & DISTRICT ASSESSMENT	11,463,586	10,407,978	10,382,504

(School portion of the Business Profits Tax \$ 177,982 to be applied to the District Assessment when computing the School Tax Rate.)

## BUDGET OF THE SCHOOL DISTRICT

OF BEDFORD, N.H.

BUDGET COMMITTEE

DATE 10 January 1987

Frank J. Dwyer  
John R. Taylor

Frank J. Dwyer  
John R. Taylor

(Please sign in ink)

## REPORT OF THE SUPERINTENDENT OF SCHOOLS TO THE CITIZENS OF BEDFORD

The 1985-86 school year was memorable to say the least.

The voters, responding to the recommendation of the Growth and Facilities Study Committee, petitioned a warrant article to build an addition to the McKelvie School ready for occupancy in September, 1987. The district adjourned the Annual School District Meeting of March 6, 1986 to June 17, 1986. In the meantime, plans and specifications were developed and presented to the voters in June. The adjourned school meeting attracted a record 1,059 voters. The petitioned article and school addition was voted 717 to 342. The addition is scheduled for completion by September, 1987, and will allow the movement of grade five students to the McKelvie School and join grades six through eight. This will relieve the overcrowding conditions that currently exist in the primary grades. Library, physical education, and special programs will return to facilities appropriate for good education.

Negotiations between the Bedford School Board and the Bedford Education Association began in October, 1985. For the first time in the history of negotiations between the two parties, a new contract was not agreed to prior to the Annual School District Meeting. This was true even though both parties had had numerous negotiating sessions and had involved two different mediators in an attempt to resolve the differences. Both parties agreed to take the next step in the negotiations process, that of involving a fact finder. On May 6, 1986, both parties, during an all day session, submitted their existing positions on all issues in disagreement to Attorney John N. Dorr, III, the agreed upon fact finder. Attorney Dorr, on June 3, 1986, issued his recommendations as to the positions he believed should be acceptable on each issue in disagreement. Additional negotiations continued between the two parties after the issuance of the Fact Finders Report. Eventually, both parties accepted the fact finders recommendations with several modifications. A Special School District Meeting was held on November 19, 1986, at which time the voters of the Bedford School District approved the necessary funds to implement the new two-year agreement with the Bedford Teachers Association.

Our school enrollments continue to increase at a persistent pace. Our primary (1-5) enrollment increased by 79 students from September, 1985 to September, 1986. During that same period our

middle school enrollment increased by 11. It appears the projections of the Growth and Facilities Study Committee are realistic and should be continually updated to serve as the basis for future building needs.

Among the more significant events occurring in the Bedford Schools during school year 1985-86 were the implementation of the Foreign Language program, participation in a new statewide testing program, development of a very ambitious staff development program, and the planning and budgeting for a new program for gifted students.

In September of 1985, McKelvie students were given the opportunity to begin the study of either French or Spanish. Over seventy percent of the students took advantage of this new program in this first year. Plans call for gradual expansion into the elementary level over a five-year period.

The State of New Hampshire mandated all fourth, eighths and tenth grade students be tested in the fall using the California Achievement tests and the Test of Cognitive Skills published by CTB-McGraw Hill. Although our test results were very positive and far in excess of national averages, computer problems experienced by the scoring company did not get the results back to the district in a fashion that helped us to use the results to address instructional needs. We are confident, however, that results will arrive in 1986 in a far more timely fashion so that we might work with them more effectively.

Beginning with a week-long training in August of 1985 and continuing throughout the school year, twelve members of the professional staff and administration embarked on a project to learn and apply teaching strategies that were directed toward the variety of learning styles possessed by students in their classrooms. In concert with participants from the Merrimack School District, this project sought to translate the extensive research on how people learn into practical teaching methods that accommodate the diversity of how each child learns best. During the summer of 1986, these twelve were joined by twenty-nine of their colleagues who make up the second generation of persons so trained. Student and teacher response has been extraordinary and we plan to continue to provide the opportunity for all Bedford teachers.

As a result of extensive planning and organization, as well as the provision of funds to employ a teacher, we were able to implement a Gifted and Talented Program at the Primary Unit in September of 1986. The Gifted and Talented Committee, under the direc-

tion of Special Services Director, Ross Lurgio, spent long hours investigating programs, discussing alternatives, establishing criteria, and planning a program for this segment of our school population that would also have significant impact for all students enrolled in the school. This program is expected to gradually expand to the extent necessary to accommodate grades one through eight.

A major concern of the past year centered around the environmental issue of asbestos presence in schools. A major product was undertaken this past summer to eliminate the presence of friable asbestos from Memorial School. When school started in September, 1986, all known asbestos in Bedford public schools had been removed. Our schools are free from this concern.

The school board again assessed the district's interest in high school education with a non-binding referendum in March.

	Yes	No
1. Do you favor a high school in Bedford for Bedford students?	533	1248
2. Do you favor a high school with a neighboring town?	709	1064
3. Do you favor continuing the tuition arrangement with Manchester as opposed to either #1 or #2?	1111	625

As substantial public interest developed regarding a high school, the board appointed a Bedford High School Study Committee consisting of eleven people. The committee report was submitted to the board on October 27, 1986. A portion of the report is as follows:

"The Bedford High School Study Committee unanimously agreed that the facts included in this report support the conclusion that the Bedford School Board, at its School District Meeting, should commission a panel to formally study the feasibility of (a) a cooperative Bedford/Amherst High School; or (b) the development of a Bedford High School. The primary objective of the panel should be to foster the creation of the cooperative high school with the Town of Amherst.

The feasibility study should, at a minimum, accomplish the following:

- determine the interest of the Town of Amherst in a cooperative high school

- determine the legal requirements to form a cooperative high school district
- determine the role of the State Department of Education in defining the minimum requirements for a cooperative high school and the participation of the state in the financing of a cooperative high school
- complete a financial analysis based on detailed identification of
  - desired educational objectives
  - staff and maintenance requirements and cost to meet the identified education objectives
  - cost of construction and supply of plant and equipment
  - financing alternative and sources

Failing to solicit a positive interest from the Town of Amherst in a cooperative high school, the panel should study the feasibility of the development of a Bedford High School similar to the requirements as outlined above."

**The Bedford High School Study Committee Voted:**

To recommend to the Bedford School Board that Bedford disengage from West High School in an orderly fashion.

UNANIMOUS

8 members of the Bedford High School Study Committee strongly recommend supporting a Bedford/Amherst School . . . 2 members of the Committee abstained.

NOTE: Three (3) members of the Committee felt that they were satisfied with West High School for the time being.

Nancy Andrews completed three years of dedicated service as our assistant principal at McKelvie School. She was followed by Charlene Carper who has demonstrated her administrative talents by filling in admirably during the illness of principal Bob Cook.

From January of 1986 through August of 1986, the McKelvie School staff and administration were involved in evaluating the programs and practices of their school. The process culminated in the delivery of a report to the Bedford School Board that consisted of the commendations and recommendations provided by a team of visiting evaluators from the New England League of Middle Schools; as well as an action plan for addressing these recommendations

prepared by the McKelvie School Evaluation Steering Committee. The evaluation team assessed McKelvie in ten essential areas of middle school education and found that "The McKelvie Middle School is a true middle school that demonstrates an understanding and sensitivity to the needs of the pre-adolescent. The program, schedule and organization indicate a commitment by the school community to the unique position that a middle school must maintain in a school system." In their summary remarks, the team noted "The administration has ensured that components are in place and the professional staff have professionally implemented these components. The consulting team was impressed with the enthusiasm and support demonstrated by the total staff. It is our opinion that the commitment of the staff is the main reason for the success of this school." Residents interested in reading the entire report should contact McKelvie School.

In conclusion, I recognize and commend the continued support of the residents of Bedford in assuring their children a quality educational program.

Respectfully submitted,

Clause H. Leavitt  
Superintendent of Schools

## REPORT OF THE McKELVIE SCHOOL PRINCIPAL

To the Citizens of Bedford,

The enrollment at the McKelvie School at the beginning of the 1986-76 school year was 594 students in grades six, seven, and eight. The graduating eighth grade class of 1986 was 208 students. The school continues to maintain the status of Approved Middle/Junior High School with the New Hampshire Department of Education, Division of Instructional Services.

Two staff positions were added this year, one sixth grade classroom teacher and one special education teacher. Six new people joined the staff to fill new and replacement positions. Nancy Etter, Charles Healey and Laurel Herrin are sixth, seventh and eighth grade special educators. Kathleen Harrington is an eighth grade language arts teacher, Gwen Jacobson is a seventh grade mathematics teacher, Pauline Raiche is teaching grade six social studies and Kathleen Slater is the reading specialist.

The formal school evaluation process conducted by the New England League of Middle Schools was completed with a formal report received in May, 1986. The evaluation process involved a self-evaluation by the staff and an evaluation by three consultants from the New England League of Middle Schools. The consultants visited the school to interview staff, students and parents and to observe the operation of the school. As a result, the League has endorsed and approved the programs, curriculum, services and practices of the McKelvie School. Along with the endorsement, we have received commendations and recommendations. Those recommendations are being addressed this year.

The construction of the addition to the school began in late November. The facility will provide twelve regular classrooms, two art rooms, two music rooms, two industrial arts rooms, two home economics rooms, a library and a computer laboratory. The project also includes storage facilities, office space, teacher's rooms and an elevator to provide access to the second floor. The completion of the addition will allow for the transfer of fifth grade students to the McKelvie School in September and will ease crowding in the primary schools.

This past year, President Reagan called for a war on drugs with special emphasis on the schools. The issue continues to be addressed not only at the middle school but at the primary and high school

levels as well. Mike Hague, the district's School/Community Youth Worker, not only is working directly with students, but also has redeveloped the Bedford Positive Action Committee. He has initiated communication with community service organizations to address the issue, and is in the process of recommending curriculum to administrators and teachers. Our goal is to maintain and expand community support for these programs and to strive for drug free schools.

In conclusion, on behalf of the students and staff, I would like to thank all individuals and organizations that have provided hours of volunteer services and the direct donation of materials and equipment. This support helps to make this an effective and positive environment in which students may learn.

Respectfully submitted,

Robert Cook

## REPORT OF THE PRINCIPAL MEMORIAL AND PETER WOODBURY SCHOOLS

The January 5th enrollment of 1,023 in the Primary Unit includes 470 students at Peter Woodbury and 553 located in the Memorial School. This represents an increase of 89 students from the same time period last year.

Despite the fact that both schools show evidence of over-crowding, we got off to a very smooth start in September. The teachers are to be commended for making the best of, in some cases, less than desirable conditions. They have worked hard to make all of our students comfortable in their surroundings.

We all eagerly anticipate the opening of the McKelvie School addition next fall, which will provide us with additional space. Plans call for the movement of the fifth grade students back to McKelvie School. This will free up seven classrooms at the Memorial School.

A significant factor for people to keep in mind is that if we continue at the present rate of growth, there will be a need for some type of additional school building in the district in the near future.

The Memorial School is free of asbestos. The material was removed from the ceiling this past summer. An independent company was hired to monitor its removal. Final air samples taken showed no airborne asbestos fiber present in the building. Special thanks was extended to Don Flanders and his custodial staff for getting the building into great shape for the opening of school.

A district-wide homework policy was implemented this past fall. Copies of the policy were sent home via the children to each household. Specifics of the policy were communicated to parents and students by the teachers verbally or in a written format and reinforced at open houses.

Through the budgetary process, a gifted and talented program has been instituted in the district this year. The program is targeted for grades 3, 4 and 5 and is entitled S.E.E.D. which stands for Skills Enriched through Educational Diversity. It is under the direction of Pam Alexander. The program reaches out to all students in those grades, with each having an opportunity to participate. S.E.E.D. consists of three types of levels of activities. Type I includes brain-storming, creative thinking and problem solving as well as group

work and is offered in all classrooms on a regularly scheduled basis. The identification of a talent pool has been completed for grade three. These students will be eligible to participate in Type II activities which include mini courses in poetry, astronomy, cultures, inventions and ancient Egypt. Students will have an opportunity to choose one to three courses to take over a six week period. Type III activities could very well grow out of one of these course selections or a special interest of a child. These are highly involved and would require indepth research on the part of the student as well as the development of a unique product.

Last spring, two teams representing the Memorial School entered the state competition for Odyssey of the Mind. The teams earned their way to the state finals by taking first place in the regional competition. They eventually won a second and third place in the state competition as well as special awards for creativity. This year, the program has been extended to third grade and with Pam Alexander's direction, plans are under way for this year's competition.

We are presently involved in the second year of teacher training directed towards developing teacher awareness of learning styles and specific teaching strategies. The initial year saw six Primary Unit staff members trained for a week in the summer of 1985 in the specifics of the program. This past summer, an additional twenty-one Primary Unit staff were trained and are presently involved in developing and extending their techniques to the students in their classrooms.

Primary Unit administrative objectives for the 1986-87 school year include:

1. Work to develop theoretical and practical knowledge of the learning styles and teaching strategies among the Primary Unit staff.
2. Plan to accommodate the increased enrollment at the Peter Woodbury and Memorial Schools while the addition to McKelvie is being completed. Work for a smooth transition of the fifth grade students back into the McKelvie Middle School.
3. Enhance the Primary Unit drug and alcohol program by researching, identifying and implementing a new, more comprehensive program.
4. Coordinate all efforts directed towards the implementation of the Gifted and Talented in grades three, four and five.

5. Develop and initiate plans to implement the district's homework policy in the Primary Unit.

On behalf of the students and staff, I extend a thanks to all the volunteers who have come into our schools. The active support of Bedford PTG is greatly appreciated. I extend my appreciation to all who have helped to carry on the educational process in the Primary Unit.

Respectfully submitted,

Arnold M. MacDonald

**1985—1986**

**DISTRIBUTION OF ONE  
SUPERINTENDENT'S SALARY**

Bedford	\$17,311.00
Merrimack	32,078.00
	<hr/> <b>\$49,389.00</b>

**DISTRIBUTION OF ONE  
ASSISTANT SUPERINTENDENT'S SALARY**

Bedford	\$15,169.00
Merrimack	28,109.00
	<hr/> <b>\$43,278.00</b>

**DISTRIBUTION OF ONE  
ASSISTANT SUPERINTENDENT'S SALARY**

Bedford	\$14,791.00
Merrimack	27,409.00
	<hr/> <b>\$42,200.00</b>

**SCHOOL DISTRICT MEETING  
BEDFORD, N.H.  
March 6, 1986**

The Annual School District Meeting was held on Thursday, March 6, 1986 at McKelvie School. Present were School Board members Margaret Comiskey, Chairman, Elaine Tefft, Mary Ann Strong, William Earnshaw and Joseph Flaherty. Also present were Supt. Claude Leavitt and Asst. Supt. Raymond Raudonis.

Moderator Eugene Van Loan, III opened the meeting at 7:45 p.m., gave the invocation and introduced those on the stage. Approximately 400 people were in attendance.

Ralph Sidore, Gage Road, moved Articles V and VI be advanced before Article I; motion seconded. Mr. Sidore spoke to the motion. Mrs. Tefft asked if there is any statutory requirement to deal with a petitioned article first. Moderator Van Loan said the motion is in order to advance. Vote on the motion passed.

**ARTICLE V** — To see if the District will vote to withdraw \$11,000 from the Capital Reserve Fund for the purpose of developing preliminary architect and engineering plans for an addition to McKelvie School. Mr. Earnshaw moved the article; motion seconded. Mr. Earnshaw spoke to the motion indicating we should approve this article so plans and specifications for an addition can be prepared. Mr. Sidore moved that Article V by amended by adding "said sum is to be made available to the School Board and the School District on or before April 15, 1986. These funds are to be used by the School Board to obtain construction plans and formal cost estimates for the construction of the addition to the McKelvie School as proposed in the School District Superintendent's report to the School Board dated November 1, 1985 at pages 4 and 5, as corrected. Said plans and proposals are to be completed not later than fifteen clear days prior to the adjourned School District Meeting which will take up Article I of this warrant. Said plans and proposals are to be developed in such a manner as to provide for the opening of the addition, fully equipped, not later than September 1, 1987." Amendment seconded. Mr. Sidore spoke to the amendment. Eugene Van Loan, Jr. Wallace Road, said you can only spend Capital Reserve monies for a capital outlay and not a plan. Supt. Leavitt said this is identical to an article used in 1978 which the school attorney felt was proper. Mr. Van Loan, Jr. said this is a technical matter which may damage the authenticity of the bond issue, and he suggested it be increased to \$89,000 and skip over Article V in case there is a challenge. Mrs. Tefft requested a secret ballot vote.

Moderator Van Loan said this motion presupposes that this meeting will be adjourned to consider Article I, and what if this does not happen? What will happen to the amendment? Mr. Sidore said they are willing to ride with it as it is. Stanton Tefft feels this motion takes all the authority away from the School Board as outlined in the RSA's and questions whether this is a valid motion. He said this instructs the School Board to have plans ready by June 15, and is this valid concerning these dates? Moderator Van Loan said he has no opinion whether the dates are reasonable but feels the motion is in order. Mr. Tefft said we have elected these five people and asked the body to stick with them.

Gail Garceau, North Amherst Road asked when the Memorial School issue was proposed, wasn't it postponed for the School Board to get information available. She feels this is the same thing being requested now. Mrs. Comiskey said that article was postponed in order to have plans ready. Richard Mandeville, Woburn Abbey Drive, called the question. Moderator Van Loan said not yet. Garald Hanna called the question to a vote. Moderator Van Loan indicated he has received the necessary signatures for a secret vote. William Burns asked if you vote, yes, will it defer action on Article I? No.

Moderator Van Loan proceeded to Article II while the voting was being completed.

**ARTICLE II** -- To see if the District will vote to authorize the School Board to apply for, accept and expend, without further action by the school district meeting, money from any source which becomes available during the fiscal year provided it meets all conditions of RSA 198:20-b. Article moved by Mrs. Comiskey; seconded. Vote on the motion passed.

**ARTICLE III** -- To see if the District will vote to raise and appropriate the sum of \$143,237.00 as a deficiency appropriation, said sum to be made available to the School Board and School District prior to June 15, 1986. Said sum to exceed the 1985-86 appropriation by \$143,237.00 for the purpose of paying the increase in high school tuition to Manchester. Mrs. Comiskey moved the article; seconded. Mrs. Comiskey spoke to the article indicating this represents the difference between the actual cost and the estimate given to the School Board. Mike Spector, Meetinghouse Road, asked if the School Board audits these figures. Supt. Leavitt said they do not audit these but they are sent to the State Board of Education on the MS-25 form and are checked there. Someone asked the total amount paid to Manchester. Mrs. Comiskey said the current year is \$853,000. Patty Thompson, Meetinghouse Road, said if we send

675 students to West, and we have no say on the School Board, what would happen if we didn't pass this article. Mrs. Comiskey said this is a contractual obligation of the district. Vote on the motion passed.

**ARTICLE IV** -- To see if the District will vote to raise and appropriate the sum of \$199,700.00 for the purpose of removing asbestos from the Memorial School. Mrs. Strong moved the article; seconded. Mrs. Strong addressed the motion. She believes this removal should be undertaken as soon as possible. Frank Zito, South Hills Drive, asked if the School Board has explored getting federal funds or from the original supplier of the asbestos. Mrs. Strong said only the very poorest school districts qualify for aid. She has no information about the contractor. Drew Gillett, Holbrook Road, referred to an article in the Wall Street Journal regarding removal of asbestos. He feels there are other alternatives which should be looked into. Gail Garceau asked about insurance if it was left there. Mrs. Strong said the insurance company has been told it was going to be removed so it will not affect our rates. Jack Doherty asked if they looked into other methods of encapsulating it rather than removal. Mrs. Tefft said it is presently encapsulated, and once we start fooling with it, it becomes dangerous. She is opposed to removing it because it does not present any hazards or problems. Alan Brennan, Meadowcrest Drive, asked if the board has sought any independent expert opinion on the removal. Mrs. Strong said they have checked with state agencies. Mr. Flaherty said there is no problem now, we are in compliance now, and he feels we should leave it alone but monitor it. Skip Dalton, South Hills Drive, asked the Superintendent's position. Supt. Leavitt said the State Dept. of Education has taken the position that tolerating encapsulated friable asbestos is a hazard to health. Therefore, if we know of any present we should see it is removed. Sally Stebbins, Ministerial Road, asked how long it will take and when it will be done. Supt. Leavitt said it would be done during summer vacation and take about a month. Paul Brock, Bracken Circle, asked at whose recommendation this was put on the warrant. Mrs. Comiskey said the School Board placed it on the warrant at the recommendation of the Superintendent. Mr. Flaherty said the fact it is on the warrant does not mean it was recommended by the School Board; it was recommended by the administration. Ann Remus, Meetinghouse Road, asked if there was a School Board vote to put it on the warrant. Yes, a majority of the board voted to put it on the warrant. Frank Zito assumes the superintendent recommended it because he is concerned about the long term health risks. Where did he get the recommendation and how is it encapsulated? Supt. Leavitt said the recommendation is from the State Dept. of Education, and it is encapsulated by paint. Drew Gillett asked if a report comes back that it is worse than it is, do

you run the risk of not being able to use the facility? Alan Brennan is confused whether this was recommend by the School Board. Mrs. Comiskey said the board voted to put it on the warrant. Mr. Brennan asked if there is a state document regarding the state recommendation. Yes there is a written report from the state. Vote on the motion passed. Mr. Brennan asked for a division vote. The division vote was 168 in favor and 111 opposed.

The secret ballot vote on Article V found 280 in favor and 82 opposed. Moderator Van Loan pointed out that he did not rule on the legality of the article but simply on the right to vote on it. The vote on Article V as amended passed.

**ARTICLE VI** -- To see if the District will vote to raise and appropriate the sum of \$79,000.00 for the purpose of developing bid plans and specifications, for an addition to the McKelvie School. The bond issue is to be voted at the March, 1987 Annual School District Meeting.

Mr. Earnshaw moved the article; seconded. Mr. Earnshaw spoke to the article indicated we need the \$79,000 for the preparation of plans and specifications for the addition to McKelvie School. Ralph Sidore move that Article VI be amended by deleting the last sentence and adding the following: "said sum is to be made available to the School Board and the School District on or before April 15, 1986. These funds are to be used by the School Board to obtain construction plans and formal cost estimates for the construction of the addition to the McKelvie School as proposed in the School District Superintendent's report to the School Board dated November 1, 1985 at pages 4 and 5, as corrected. Said plans and proposals are to be completed not later than fifteen clear days prior to the adjourned School District meeting which will take up Article I of this warrant. Said plans and proposals are to be developed in such a manner as to provide for the opening of the addition, fully equipped, not later than September 1, 1987." Mr. Sidore spoke to the amendment. Drew Gillett referred to last year's school meeting when \$3300 was requested but denied for self-evaluation but it was done anyway. Mrs. Strong said a self-evaluation is being conducted but it is not costing anything. Vote on the amendment passed. Vote on Article VI as amended passed.

**ARTICLE I** – (by Petition) To see if the District will vote to authorize the construction and equipping of an addition to the McKelvie School and to appropriate a sum not to exceed \$2,435,000 for the aforesaid purposes, said sum to be in addition to any bond investment interest and other local, State or Federal funds made

available therefor, and to raise the same by issuance of bonds or Serial Notes in accordance with the provisions of the Municipal Finance Act, Chapter 33 of the Revised Statutes Annotated of New Hampshire, as amended, and to authorize the Bedford School Board to issue and negotiate said bond or notes in the name of or on the credit of the district, said board to have discretionary powers described in Section 8 of said Chapter 33 in respect to said notes or bonds. Mr. Sidore moved that we adjourn to meet at McKelvie School on Tuesday, June 17, 1986 at 7:30 p.m. for the purpose of considering Article I; motion seconded. Mr. Sidore addressed the motion. He said this is to give the School Board adequate time to come up with plans and estimates. Moderator Van Loan has received a request for a secret ballot on this article. Richard Mandeville asked if the request for a secret ballot could be withdrawn. Sue Tyrie said they will withdraw that request. Mrs. Tefft said according to the motion made by Mr. Sidore adjourning it to June 17, three months hence, the budget committee minutes of February 6 stipulate that they recess the town voting on that issue until six months. She said it appears the budget committee gave a conditional recommendation and she questions whether we can recess it for three months. Mr. Sidore said since that time he has spoken with the budget committee members and each member agreed a three month delay would provide enough time to have proper plans and specifications. Tom Riley of the budget committee said Mr. Sidore talked to them and they would not mind the postponement until June. Mrs. Tefft asked the moderator to rule on whether an informal poll can change the action of a budget committee at a public meeting. Moderator Van Loan said he did not see this is any way preventing this meeting from adjourning to another meeting and the motion is in order. William Burns, Forest Drive, said it seems the sense of the town is to appropriate this money and what is the danger of appropriating it tonight. Ann Remus believes we need the room but would not vote for over two million dollars on a building we don't know what it will be like. She feels serious thought need to go into this, Paul MacEwen, Daniel Webster Highway, has a problem with reconvening June 17 because he does not feel this is enough time to have plans. Mr. Sidore said June 17 was set quite carefully after talking with contractors and builders. A motion was made to close debate and seconded. Vote on the motion to close debate passed. Vote on the motion to adjourn to June 17 passed.

**ARTICLE VII** — To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries of the school district and agents and for the statutory obligations of the district. Mr. Moran moved the amount of

\$8,712,849; seconded. This is the budget committee's original budget minus the bond issue amount.

The budget was reviewed by line item.

**1000 -- Instruction – \$4,708,709**

**1200 – Special Education.** Mrs. Comiskey moved to amend the 1200 series by adding \$20,500; motion seconded. Mrs. Comiskey said the School Board voted to include a teacher for the gifted and talented (\$20,000 for the teacher and \$500 for supplies). Mr. MacEwen asked if all the education is done here. Mrs. Comiskey said we have 275 coded students and 43 out of district. Ed Moran said the budget committee cut this amount because at the public hearing it was the opinion that we didn't have enough space for quality programs now, and the budget committee felt it would be better to wait for more space. Mr. Sidore said this program was requested last year and is going to identify students for this program. Asst. Supt. Raudonis said standardized testing, creativity and teacher referral. Mr. Flaherty said all night long we don't have enough space and now we want to add another program. Arnold MacDonald, Benning Way, said this person would only need an office. Vote on the motion to increase the budget by \$20,500 passed.

**1200 – \$743,074 & \$20,500 = \$763,574**

Sue Tyrie asked for a clarification regarding high school tuition. What is the increase for? Mrs. Comiskey said this is \$3360 per student for 689 students.

**1400 – Other Instruction – \$25,080**

**2100 – Pupil Services – \$269,181.** Mrs. Comiskey made a motion to amend the budget by adding \$9,532; motion seconded. Mrs. Comiskey said this represents an addition to the support staff salaries. The School Board recommended 8% increase and the budget committee cut it to 6%. This includes 56 people. Vote on the motion passed.

**2200 -- Improve of Instruction and Educ. Media – \$103,057.**

**2300 – General Administration – \$205,654.**

**2400 – School Administrative Services – \$224,410.** Mr. Zito said this is a 20% increase in the SAU; does it include new people. No, the increase is approximately 8%.

**2540 – Operation & Maintenance of Plant – \$640,286.** Paul MacEwen asked for a clarification on repairs. Mrs. Comiskey listed the repairs.

**2550 -- Pupil Transportation -- \$713,700.** Mr. Mandeville asked about the increase and did it go out to bid. Mrs. Comiskey said this is for regular and special education. Mr. Earnshaw explained the board negotiated with the present transporter.

**2590 – School Lunch – \$213,687**

**2600 – Managerial Services – \$20,054**

**2900 -- Other Support Services – \$555,003**

**4000 – Facilities – Acquisition and Construction – \$90,125**

**5000 – Total Other Outlays – \$178,428**

**5220 – Total Federal Funds – \$22,400**

**5240 -- Total Transfer – Food Service -- \$1.00**

Total budget \$8,742,881; vote on the motion passed.

**ARTICLE VIII –** To see if the District will vote to raise and appropriate a sum of money to fund the cost items related to an increase in teachers' salaries and benefits attributable to the Collective Bargaining Agreement being entered into by the Bedford School Board and the Bedford Educational Association for the 1986-87 fiscal year. Such sum of money represents the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior Collective Bargaining Agreement. (This article will be acted upon only if a Collective Bargaining Agreement has been achieved and the sum of money needed to fund such cost items is therefore known before the Annual School District Meeting). Mr. Flaherty moved dismissal of Article VIII because an agreement has not been reached; motion seconded. Charles Colpitts made an amendment that it be moved to consider Article VIII at the same adjourned meeting to consider Article I so a Collective Bargaining Agreement can be achieved by that time attributable to salaries and benefits. Mr. Van Loan, Jr. asked the status of the collective bargaining negotiations. Supt. Leavitt said it is still in mediation and may be headed for fact finding. Mr. Gillett said the article stated it will not be voted on if there wasn't an agreement and he feels the amendment is out of order. He recommended dismissing

the motion. Moderator Van Loan ruled in favor of Mr. Gillett's point of order. The motion to postpone will not be considered. The article will not be considered now or at the adjourned meeting. Paul Remus, Meetinghouse Road, asked how any agreement will be funded if this ruling stands. Moderator Van Loan said either special meeting or deficit appropriation.

Mr. Van Loan, Jr. moved the meeting be adjourned; motion seconded. Moderator Van Loan announced the meeting adjourned until 7:30 p.m. on June 17, 1986 at the McKelvie School.

(Adjourned at 10:40 p.m.).

Martha Harris  
School District Clerk

I hereby certify that these are the true and correct School District Meeting Minutes as taken and transcribed by me.

Martha P. Harris, School District Clerk

## SCHOOL DISTRICT MEETING

BEDFORD, N.H.

November 19, 1986

A special School District Meeting was held on Wednesday, November 19, 1986 at the McKelvie School. Present were School Board members William Earnshaw, chairman; Elaine Tefft, Maureen Spector, Mary Ann Strong and Joseph Flaherty. Also present was Superintendent Claude Leavitt.

Moderator Eugene Van Loan III opened the meeting at 7:45 p.m. and gave the invocation which was followed by the Pledge of Allegiance. He indicated there was only one item of business to be brought up at this meeting which is to vote on Article I. Mr. Van Loan announced he has received a petition requesting a secret ballot on the final vote of the evening.

**ARTICLE I:** To see what sum the School District will vote to raise and appropriate to fund all "cost items" related to teachers' salaries and fringe benefits for the 1986-87 school year which resulted from negotiations with the teachers and which represents the negotiated increase over the 1985-86 salary and fringe benefits.

Mrs. Spector moved that the School District raise and appropriate \$285,705 to fund all cost items related to teachers' salaries and fringe benefits for the 1986-87 school year which resulted from negotiations with the teachers and which represents the negotiated increase over the 1985-86 salary and fringe benefits; motion seconded by Mrs. Strong. Mrs. Spector said this is the result of negotiations between the School Board and the Bedford Teachers' Association and the recommendations of an independent fact finder. This amount includes \$254,563 for professional staff salary increases and occur activities/salaries with the remainder for retirement, workmen's compensation and insurance. Someone in the audience moved the question; motion seconded; vote on motion carried. Gus Garceau asked about the legality of who can and cannot vote. Mr. Van Loan said a petition was presented to the Supervisors of the Checklist to use the list that was used at the March School District Meeting. For the purpose of this vote, they are using the checklist used at the March 1986 School District meeting as corrected and updated since then. They have been advised by the Secretary of State that this is the checklist to use.

Following the secret vote on the article, the results showed 185 yes and 28 no, so the article passed.

Mr. Earnshaw made a motion to adjourn at 8:25 p.m.; motion seconded by Mrs. Strong; vote on motion carried.

Martha Harris  
School District Clerk

Sworn to and subscribed to before me  
Edith P. Schmidtchen

**SCHOOL DISTRICT MEETING  
BEDFORD, N.H.  
June 17, 1986**

The recessed School District Meeting for the Town of Bedford was held on Tuesday, June 17, 1986 at the McKelvie School. Present were School Board Members, William Earnshaw, Joseph Flaherty, Maureen Spector, Mary Ann Strong and Elaine Tefft. Also present was Superintendent Claude Leavitt.

Due to the presence of over 1000 voters, it was necessary to move the meeting from the cafeteria to the gym and therefore the meeting didn't open until 8:15 p.m.

School District Moderator, Eugene Van Loan, III opened the meeting, led the Pledge of Allegiance and offered the invocation. He explained the rules of the meeting and indicated the only people entitled to vote are those who were qualified to vote at the March 6, 1986 School District Meeting. The purpose of the meeting is to vote on Article I of the Bedford School District School Warrant.

**ARTICLE I** (by petition). To see if the District will vote to authorize the construction and equipping of an addition to the McKelvie School and to appropriate a sum not to exceed \$2,435,000 for the aforesaid purposes, said sum to be in addition to any bond investment interest and other local, State or Federal funds made available therefor, and to raise the same by issuance of bonds or Serial Notes in accordance with the provisions of the Municipal Finance Act, Chapter 33 of the Revised Statutes Annotated of New Hampshire, as amended, and to authorize the Bedford School Board to issue and negotiate said bond or notes in the name of or on the credit of the district, said board to have discretionary powers described in Section 8 of said Chapter 33 in respect to said notes or bonds.

Ralph Sidore moved the article and it was seconded. Mr. Sidore spoke to the article addressing growth in the schools and the town and stressed the need for this addition now and asked for the group's support.

Ann Remus, 65 Meetinghouse Road, member of the Growth and Facilities Study Committee addressed that committee's study and report and urged people to vote for the bond issue.

Maureen Spector addressed a handout given out at the door which she did not feel accurately presented the facts. She said every single bit of available space is now being used in all of the schools.

Joseph Flaherty addressed some of the reasons why this issue should not be approved now. He said he is not convinced we are overcrowded and urged voters to vote no.

Richard Mandeville, 5 Woburn Abbey Drive, indicated he took issue with the green mailing and the inaccuracies in it and takes issue with the statement "not overcrowded." He visited the schools and is particularly concerned with the handicapped facilities. He urged voters to vote yes.

Elaine Tefft, 7 Meetinghouse Road, thanked the people for coming and for their interest in the issue – win, lose or draw. She stated she did not feel the schools are overcrowded but are under-managed. She reported on her visit to the schools to count students and feels we need time for planning. If this is approved, she feels we will be getting a "patch up" job. She said this will increase our taxes an additional 5%, and she would like the people to vote no.

Maynard Contois, 106 No. Amherst Road, teacher and administrator in Bedford for 28 years. He said Mrs. Tefft only counted heads and not desks. He said 22-23/classroom is what they have. He urged people to vote their conscience.

Frank Zito, 24 So. Hills Drive, asked who put out the sheet with the lies on it. He said there are 599 students at McKelvie and 319 were not in their classrooms when the count was taken.

Bill Brennan, 9 Tavistock Drive, addressed the sewer line question and the tax question. He said the sewer line is 1.7 miles from McKelvie and there is no way the sewer can be connected unless we pay for it and the cost would be \$315,000. He said the effect on taxes is a 4.8% increase or \$1.42/thousand, which will decrease over a 10-year period. He feels falsehoods have been brought up to the populace and asked people to vote yes.

Stan Tefft, Selectman, addressed the financial circumstances stating we have already appropriated 13 million dollars for the town and school budgets. In addition, we have to add \$219,000 for the electric entrance and sewer system and the teacher's raise of 11% this year and 13% next year. Plus, we will have to pay our share of the county jail being proposed.

Paul Brock, Bracken Circle, said 3 issues are involved – tax dollars, quality and trust. He urged people to vote yes.

William Earnshaw made a motion to amend the article by inserting after the first "addition" the following: "including additions to and improvements of the existing electric entrance and septic systems and increase the amount by \$219,000"; motion seconded. Mr. Earnshaw spoke to the amendment indicating after review by the architects, these two items were found to be necessary. This gives a total to be voted on of \$2,654,000. Vote on the motion to amend passed.

Diane Zito, 24 So. Hills Drive, teacher in Bedford since 1965 spoke to the pupil teacher ratio and the tax effects. She said it would be less than \$1.00/thousand for the teacher's salary increase.

Missy Schroder, 7 Carriage Lane, urged everyone to vote yes because we are out of space and if this is not passed, it will result in a larger pupil teacher ratio.

Someone moved the question; motion seconded and passed.

A secret ballot vote was taken on Article I including the amendment for a total amount of \$2,654,000, which needed a two-thirds vote to pass.

The polls stayed open for one hour following which the ballots were counted showing a total of 1,059 ballots cast of which two-thirds would be 706. The vote showed 717 yes and 342 no so the article passed.

Motion made to adjourn at 11:25 p.m. Motion seconded and passed.

Respectfully submitted,  
Martha P. Harris, School District Clerk

I hereby certify that these are the true minutes of the Bedford School District Rececessed School District Meeting as taken and transcribed by me on June 17, 1986.

Martha P. Harris, School District Clerk

Sworn to and subscribed to before me  
Edith P. Schmidtchen  
Justice of the Peace/Notary Public

**BEDFORD SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES**

**JUNE 30, 1986**

**CARRI / PLODZIK / SANDERSON**

**Accountants & Auditors**

**193 North Main Street**

**Concord, New Hampshire 03301**

**AUDITOR'S REPORT ON FINANCIAL PRESENTATION**

To the Members of the School Board  
Bedford School District  
Bedford, New Hampshire

We have examined the general purpose financial statements of the Bedford School District and the combining, individual fund, and account group financial statements of the School District as of and for the year ended June 30, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Bedford School District, at June 30, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly the financial position and account groups of the Bedford District, at June 30, 1986, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statement taken as a whole

and on the combining, individual fund, and individual account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Bedford School District. Such information has been subjected to the auditing procedures applied in the examination of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements and account groups taken as a whole.

CARRI PLODZIK SANDERSON

Professional Association

September 29, 1986

**CARRI / PLODZIK / SANDERSON**

**Accountants & Auditors**

**193 North Main Street**

**Concord, New Hampshire 03301**

**AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

To the Members of the School Board  
Bedford School District  
Bedford, New Hampshire

We have examined the general purpose financial statements of the Bedford School District for the year ended June 30, 1986, and have issued our report thereon dated September 29, 1986. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Government Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

**CARRI PLODZIK SANDERSON**  
Professional Association  
September 29, 1986

CARRI / PLODZIK / SANDERSON

Accountants & Auditors

193 North Main Street

Concord, New Hampshire 03301

**AUDITOR'S REPORT ON INTERNAL ACCOUNTING CONTROLS**

To the Members of the School Board  
Bedford School District  
Bedford, New Hampshire

We have examined the general purpose financial statements of the Bedford School District for the year ended June 30, 1986, and have issued our report thereon dated September 29, 1986. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls

Budgeting Cycle

Payroll Cycle

Expenditure (other than payroll) Cycle

Revenue Cycle

Financial Reporting Cycle

Data Processing Cycle

Controls Used in Administering Federal Programs

Political Activity

Davis-Bacon Act

Civil Rights

Cash Management

Relocation Assistance and Real Property Acquisition

Federal Financial Reports

The management of the Bedford School District is responsible for establishing and maintaining internal control systems used in

administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed above.

With respect to the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Bedford School District, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control systems used solely in administering the nonmajor federal financial assistance programs of the Bedford School District did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the Bedford School District. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the Bedford School District.

Also, our examination, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems used solely in administering nonmajor federal financial assistance programs.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program.

This report is intended solely for the use of management and the applicable federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Bedford School District is a matter of public record.

CARRI PLODZIK SANDERSON

Professional Association

September 29, 1986

**CARRI / PLODZIK / SANDERSON**

**Accountants & Auditors**

**193 North Main Street**

**Concord, New Hampshire 03301**

**AUDITOR'S REPORT ON COMPLIANCE WITH LAWS  
AND REGULATIONS RELATED TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Members of the School Board  
Bedford School District  
Bedford, New Hampshire

We have examined the general purpose financial statements of the Bedford School District for the year ended June 30, 1986, and have issued our report thereon dated September 29, 1986. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; the provisions of OMB Circular A-128, Audits of State and Local Governments and Code of Federal Regulations 34 CFR 74:62, Audit Requirements for State and Local Governments and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Bedford School District is responsible for the District's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from nonmajor Federal financial assistance programs to determine the District's compliance with federal, state and local laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our tests indicate that for the transactions and records tested, the Bedford School District complied with the laws and regulations referred to above. Our testing was more limited than would be necessary to express an opinion on whether the Bedford School District administered those programs in compliance in all material respects with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Bedford School District had violated laws and regulations.

**CARRI PLODZIK SANDERSON**

Professional Association

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September 29, 1986

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1986**

**NOTE 1 -- Summary of Significant Accounting Policies**

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

**A. Fund Accounting**

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

**GOVERNMENTAL FUNDS**

**General Fund** – The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Food Service and Federal/State Projects Funds.

**FIDUCIARY FUNDS**

**Trust and Agency Funds** – Trust and Agency Funds are used to account for the assets held in trust or as an agent by the School District for others. The Capital Reserve and Student Activities Funds are shown in this fund type.

## **B. Account Groups (Fixed Assets and Long-Term Liabilities)**

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets.

Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the School District does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

## **C. Basis of Accounting**

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the state or in the case of judgments and claims against the School District, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonable estimated. Exceptions to this general rule include: 1) accumu-

lated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Agency Funds are accounted for using the accrual basis of accounting.

#### D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. State Statutes require balanced budgets and the use of beginning General Fund unreserved fund balance to reduce District Assessments. In 1985-86, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used To Reduce 1985-86 District Assessments	\$ 82,459
Reserved For Encumbrances	<u>80,000</u>
Total Use of Beginning Fund Balance	<u><u>\$162,459</u></u>

#### E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are, therefore, reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at June 30 consists of the following:

<u>General Fund</u>	
Facilities Acquisition and Construction	<u><u>\$80,000</u></u>
<u>Special Revenue Fund</u>	
Federal Projects Funds	<u><u>\$ 988</u></u>

#### F. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

## **G. Accumulated Unpaid Vacation and Sick Pay**

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate various amounts of sick and vacation leave based on length of service. Vacation pay accumulation does not exceed a normal year's allowance.

## **H. Interfund Transactions**

During the course of normal operations the School District has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental fund financial statements reflect such transactions as transfers.

### **NOTE 2 -- Changes In Long-Term Debt**

The following is a summary of long-term debt transactions of the School District for the fiscal year ended June 30, 1986.

	<b>General Obligation Debt</b>
Long-term Debt	
Payable July 1, 1985	\$860,000
Long-term Debt Retired	<u>180,000</u>
Long-term Debt	
Payable June 30, 1986	<u>\$680,000</u>

Long-term debt payable at June 30, 1986 is comprised of the following individual issues:

#### General Obligation Debt

\$1,200,000 1972 Elementary School Bonds due in annual installments of \$80,000 through December 1, 1987; interest at 4.70%	\$160,000
\$1,000,000 1978 Memorial School Addition Bonds due in annual installments of \$70,000 through November 15, 1983 and \$65,000 through November 15, 1993; interest at 5.70%	<u>520,000</u>
<b>TOTAL</b>	<b><u>\$680,000</u></b>

The annual requirements to amortize all debt outstanding as of June 30, 1986, including interest payments, are as follows:

#### Annual Requirements To Amortize Long-Term Debt

Fiscal Year Ending	General Obligation Debt		
	Principal	Interest	Total
June 30 1987	\$145,000	\$ 33,428	\$178,428
1988	145,000	25,962	170,962
1989	65,000	20,378	85,378
1990-1994	325,000	46,312	371,312
<b>TOTALS</b>	<b>\$680,000</b>	<b>\$126,080</b>	<b>\$806,080</b>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

#### NOTE 3 -- Pension Plan

The teachers and employees are covered under the State of New Hampshire Retirement System. The District's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan. Since the actuarial valuation is performed on the entire State plan the amount, if any, of the excess of vested benefits over pension fund assets for the Bedford School District is not available. The District does not have an accrued liability for past service costs. The retirement cost for 1985-86 was \$20,400.

#### NOTE 4 -- Capital Reserve Funds

The Capital Reserve Fund balance held by the Trustees of Trust Funds at June 30, 1986 is as follows:

<u>Purpose</u>	<u>Amount</u>
Capital Outlay	<u>\$12,588</u>

#### NOTE 5 -- Deficit Appropriation (\$143,237)

At the March 6, 1986 School District Meeting, it was voted to raise and appropriate a \$143,237 deficit appropriation for the 1985-86 fiscal year for the purpose of paying increased high school tuition to the City of Manchester.

**NOTE 6 – General Fund Unreserved – Undesignated Fund Deficit  
(\$24,556)**

At June 30, 1986, the Bedford School District had a General Fund Unreserved – Undesignated Fund deficit of \$24,556 as indicated below:

<u>Unreserved – Undesignated Fund</u>	
Balance – July 1, 1985	<u>\$ 82,461</u>
<u>Deductions</u>	
Unreserved Fund Balance	
Used To Reduce The 1985-86	
School District Assessments.	<u>(\$82,459)</u>
<u>1985-86 Budget Summary</u>	
Revenue Surplus (Deficit)	
(Schedule 1)	( \$13,632)
Overdrafts of Appropriations	
(Schedule 2)	<u>( 10,926)</u>
1985-86 Budget Deficit	<u>( 24,558)</u>
TOTAL DEDUCTIONS	<u>(107,017)</u>
<u>Unreserved – Undesignated</u>	
Fund Balance (Deficit) – June 30, 1986	<u>(\$24,556)</u>

**NOTE 7 – Overdrafts of Appropriations and Application of Municipal Budget Law**

As indicated in Schedule 2, State of Appropriations, Expenditures and Encumbrances, the School District's General Fund expenditures exceeded appropriations by \$10,926.

In situations involving overdrafts of budgeted appropriations, the provisions of the municipal Budget Law (RSA Chapter 32) require that the School Board, along with the approval of the Budget Committee, petition the State Board of Education for a Certificate of Emergency which would allow the expenditure made in excess of budgetary appropriations. There are no indications that such procedures were followed.

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

**EXHIBIT A**  
**BEDFORD SCHOOL DISTRICT**  
**Combined Balance Sheet – All Fund Types and Account Groups**  
**June 30, 1986**

	Governmental Fund Types	Fiduciary Fund Types	Account Groups	TOTALS				
				General Special Revenue	Trust and Agency	General Long-Term Debt	June 30, 1986	June 30, 1985 (Memorandum Only)
<b>ASSETS</b>								
Cash	\$ 9,744	\$47,762	\$17,026	\$		\$ 74,562	\$ 248,581	
Receivables								
Due From Other Governments	1,043	11,108				12,151	22,900	
Due From Other Sources	9,385	132				9,517	2,524	
Prepaid Expenses	36,900					36,900		
Amount To Be Provided For Retirement of General Long-Term Debt								
TOTAL ASSETS	<u>\$57,102</u>	<u>\$59,002</u>	<u>\$17,026</u>			<u>680,000</u>	<u>680,000</u>	<u>860,000</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities								
Accounts Payable	\$1,658	\$	\$ 4,438	\$		\$ 1,658	\$ 13,117	
Due To Student Groups						4,438	4,130	
Bonds Payable						680,000	860,000	
TOTAL LIABILITIES	<u>1,658</u>	<u>      </u>	<u>4,438</u>			<u>680,000</u>	<u>686,096</u>	<u>877,247</u>

	Governmental Fund Types			Fiduciary Fund Types		Account Groups		TOTALS (Memorandum Only)
	General	Special Revenue	Trust and Agency	General Long-Term Debt	June 30, 1986	June 30, 1985		
<b>ASSETS</b>								
<b>Fund Equity</b>								
<b>Fund Balances (Deficit)</b>								
<b>Reserved For Encumbrances</b>	80,000		988				80,988	94,910
<b>Unreserved Designated For Subsequent Year's Expenditures</b>								
<b>Undesignated</b>								
<b>TOTAL FUND EQUITY</b>	<u>(24,556)</u> <u>55,444</u>	<u>58,014</u> <u>59,002</u>	<u>12,588</u> <u>12,588</u>				<u>12,588</u> <u>33,458</u> <u>127,034</u>	<u>11,787</u> <u>150,061</u> <u>256,758</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$57,102</u>	<u>\$59,002</u>	<u>\$17,026</u>	<u>\$680,000</u>			<u>\$813,130</u>	<u>\$1,134,005</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT B**  
**BEDFORD SCHOOL DISTRICT**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For The Fiscal Year Ended June 30, 1986**

	<b>Governmental Fund Types</b>	<b>Fiduciary Fund Type</b>	<b>June 30, 1986</b>	<b>June 30, 1985</b>	<b>TOTALS (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Reserve</b>		
<b>Revenues</b>					
School District Assessments	\$ 6,785,340	\$ 146,109	\$	\$ 6,785,340	\$ 6,210,665
Intergovernmental Revenues	253,098	3,954		399,207	381,706
Local Sources	77,565		801	82,320	103,319
Lunch and Milk Sales		172,153		172,153	162,833
<b>Total Revenues</b>	<b>7,116,003</b>	<b>322,216</b>	<b>801</b>	<b>7,439,020</b>	<b>6,858,523</b>
<b>Expenditures</b>	<b>4,800,782</b>			<b>4,800,782</b>	<b>4,227,438</b>
<b>Instruction</b>					
<b>Supporting Services</b>					
Pupils	259,148			259,148	227,276
Instructional	83,381			83,381	85,438
General Administration	198,962			198,962	164,257
School Administration	208,653			208,653	202,201
Business	1,449,655			1,449,655	1,386,780

	<b>Governmental Fund Types</b>	<b>Fiduciary Fund Type</b>	<b>June 30, 1986</b>	<b>June 30, 1985</b>	<b>TOTALS (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Reserve</b>		
Facilities Acquisition and Construction	111			111	179
Debt Service	222,328			222,328	256,628
Food Service		240,553		240,553	201,759
Federal Projects		105,171		105,171	80,476
<b>Total Expenditures</b>	<b><u>7,223,020</u></b>	<b><u>345,724</u></b>		<b><u>7,568,744</u></b>	<b><u>6,832,432</u></b>
 <u>Excess of Revenues Over (Under) Expenditures</u>	 ( 107,017)	 ( 23,508)	 801	 ( 129,724)	 26,091
 <u>Fund Balances – July 1</u>	 <u>162,461</u>	 <u>82,510</u>	 <u>11,787</u>	 <u>256,758</u>	 <u>230,667</u>
 <u>Fund Balances – June 30</u>	 <u>\$ 55,444</u>	 <u>\$ 59,002</u>	 <u>\$ 12,588</u>	 <u>\$ 127,034</u>	 <u>\$ 256,758</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT C**  
**BEDFORD SCHOOL DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Fund Types**  
**For The Fiscal Year Ended June 30, 1986**

	General Fund		Special Revenue Funds		Totals	
					(Memorandum Only)	
	Budget	Actual (Unfavorable)	Variance Favorable	Variance Unfavorable	Budget	Budget
<u>Revenues</u>						
School District Assessments	\$6,785,340	\$6,785,340	\$	\$	\$6,785,340	\$6,785,340
Intergovernmental Revenues	257,545	253,098	( 4,447)	115,112	30,997	372,657
Local Sources	86,750	77,565	( 9,185)	130,390	3,954	86,750
Lunch and Milk Sales				172,153	41,763	130,390
Other Financing Sources						
Interfund Transfers				2	( 2)	2
Total Revenues and Other Sources	7,129,635	7,116,003	( 13,632)	245,504	322,216	76,712
					7,375,139	7,438,219
						63,080
<u>Expenditures</u>						
Instruction	4,657,784	4,800,782	(142,998)		4,657,784	4,800,782
Supporting Services						
Pupils	254,700	259,148	( 4,448)		254,700	259,148
Instructional	98,114	83,381	14,733		98,114	83,381
General Administration	179,629	198,962	( 19,333)		179,629	198,962
School Administration	209,378	208,653	725		209,378	208,653
Business	1,446,422	1,449,655	( 3,233)		1,446,422	1,449,655
Facilities Acquisition	80,500	111	80,389		80,500	111
and Construction	222,328	222,328			222,328	222,328
Debt Service						
Food Service						

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual (Unfavorable)	Budget	Actual (Unfavorable)	Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
Federal Projects						
Deficit Appropriation	143,237		143,237			
<u>Other Uses</u>						
Interfund Transfers	2		2		2	
<u>Total Expenditures and Other Uses</u>	<u>7,292,094</u>	<u>7,223,020</u>	<u>69,074</u>	<u>245,504</u>	<u>345,724</u>	<u>(100,220)</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>(162,459)</u>	<u>(107,017)</u>	<u>55,442</u>	<u>(23,508)</u>	<u>(23,508)</u>	<u>(162,459)</u>
<u>Fund Balances – July 1</u>	<u>162,459</u>	<u>162,461</u>	<u>2</u>	<u>82,510</u>	<u>82,510</u>	<u>244,969</u>
<u>Fund Balances – June 30</u>	<u>\$ -0-</u>	<u>\$ 55,444</u>	<u>\$ 55,444</u>	<u>\$ 82,510</u>	<u>\$ 59,002</u>	<u>\$ 82,510</u>
					<u>(\$ 23,508)</u>	<u>\$ 244,971</u>
						<u>2</u>
						<u>\$ 31,936</u>

The accompanying notes are an integral part of these financial statements.

**COMBINING  
AND  
INDIVIDUAL FUND STATEMENTS**

**EXHIBIT A-1**  
**BEDFORD SCHOOL DISTRICT**  
All Special Revenue Funds  
Combining Balance Sheet  
June 30, 1986

			June 30, 1986	June 30, 1985	Totals
<b>ASSETS</b>					
Cash	\$52,159	(\$4,397)	\$47,762		\$63,960
Receivables					
Due From Other Governments	5,723	5,385	11,108		22,900
Due From Other Sources	132		132		137
<b>TOTAL ASSETS</b>	<b>\$58,014</b>	<b>\$ 988</b>	<b>\$59,002</b>		<b>\$86,997</b>
<hr/>					
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities			\$ _____	\$ _____	\$ 4,487
Accounts Payable					
Fund Balances					
Reserved For Encumbrances					
Unreserved					
			988		14,910

			Totals	June 30, 1986	June 30, 1985
	Food Service Fund	Federal Projects Fund			
Undesignated	58,014			58,014	67,600
TOTAL FUND BALANCES	58,014	988		59,002	82,510
TOTAL LIABILITIES AND FUND BALANCES	\$58,014	\$ 988		\$59,002	\$86,997

The accompanying notes are an integral part of these financial statements.

**EXHIBIT A-2**  
**BEDFORD SCHOOL DISTRICT**  
**All Special Revenue Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For The Fiscal Year Ended June 30, 1986**

	Food Service Fund	Federal Projects Fund	Totals June 30, 1986	Year Ended June 30, 1985
<b>Revenues</b>				
Lunch and Milk Sales	\$ 172,153		\$172,153	\$162,833
Federal/State Funds	54,860	\$ 91,249	146,109	127,703
Miscellaneous	3,954		3,954	7,909
<b>Total Revenues</b>	<b>230,967</b>	<b>91,249</b>	<b>322,216</b>	<b>298,445</b>
 <b>Expenditures</b>				
Salaries and Benefits	79,485	69,526	149,011	138,546
Purchases	141,124	16,805	157,929	111,054
Supplies and Repairs	15,727	12,826	28,553	18,682
Consultant Services		5,848	5,848	
Equipment	4,217		4,217	12,564
Other		166	166	1,389
<b>Total Expenditures</b>	<b>240,553</b>	<b>105,171</b>	<b>345,724</b>	<b>282,235</b>

			Totals Year Ended	June 30, 1986	June 30, 1985
	Food Service Fund	Federal Projects Fund			
<u>Excess of Revenues</u>					
<u>Over (Under) Expenditures</u>	( 9,586)	( 13,922)	( 23,508)		16,210
<u>Fund Balances – July 1</u>	<u>67,600</u>	<u>14,910</u>	<u>82,510</u>		<u>66,300</u>
<u>Fund Balances – June 30</u>	<u>\$ 58,014</u>	<u>\$ 988</u>	<u>\$ 59,002</u>		<u>\$ 82,510</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT B-1**  
**BEDFORD SCHOOL DISTRICT**  
**All Trust and Agency Funds**  
**Combining Balance Sheet**  
**June 30, 1986**

	Totals	June 30, 1986	June 30, 1985
<u>ASSETS</u>			
Capital Reserve Funds	<u>Agency Funds</u>	<u>\$12,588</u>	<u>\$15,917</u>
Cash	<u>\$4,438</u>	<u>\$17,026</u>	<u>\$15,917</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities	<u>Due To Student Groups</u>	<u>\$4,438</u>	<u>\$ 4,130</u>
Fund Balances			
Unreserved			
Designated For Subsequent Year's Expenditures	<u>12,588</u>	<u>12,588</u>	<u>11,787</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>			
	<u>\$12,588</u>	<u>\$4,438</u>	<u>\$17,026</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT C-1**  
**BEDFORD SCHOOL DISTRICT**  
**Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For The Fiscal Year Ended June 30, 1986**

	Balance July 1, 1985	Additions	Deductions	Balance June 30, 1986
<b>ASSETS</b>				
Cash	<u>\$4,130</u>	<u>\$71,864</u>	<u></u>	<u>\$71,556</u>
<b>LIABILITIES</b>				
Due To Student Groups	<u>\$4,130</u>	<u>\$71,864</u>	<u></u>	<u>\$71,556</u>
				<u>\$4,438</u>

The accompanying notes are an integral part of these financial statements.

**SCHEDULE 1**  
**BEDFORD SCHOOL DISTRICT**  
**General Fund**

**Statement of Estimated and Actual Revenues**  
**For The Fiscal Year Ended June 30, 1986**

REVENUES	Estimated	Actual	Over (Under) Budget
<u>School District Assessments</u>			
Current Appropriation	\$6,642,103	\$6,642,103	\$
Deficit Appropriation	<u>143,237</u>	<u>143,237</u>	<u></u>
Total Taxes	<u>6,785,340</u>	<u>6,785,340</u>	<u></u>
<u>Tuition</u>			
Regular Day School	14,250	11,388	(2,862)
Summer Schools	<u>6,500</u>	<u>6,530</u>	<u>30</u>
Total Tuition	<u>20,570</u>	<u>17,918</u>	<u>(2,832)</u>
<u>Transportation Fees</u>			
Regular Day School	<u>15,000</u>	<u>15,105</u>	<u>105</u>
<u>Other Local Revenues</u>			
Earnings On Investments	50,000	39,793	(10,207)
Rentals	<u>1,000</u>	<u>3,661</u>	<u>2,661</u>
Other Miscellaneous			
Total Other Local Revenues	<u>51,000</u>	<u>44,542</u>	<u>(6,458)</u>
<u>State Sources</u>			
Foundation Aid	182,383	182,383	
Building Aid	<u>54,000</u>	<u>54,000</u>	<u></u>
<u>Vocational School Aid</u>			
Driver Education	1,000	1,000	
Catastrophic Aid	<u>14,672</u>	<u>15,715</u>	<u>1,043</u>
Total State Sources	<u>252,055</u>	<u>253,098</u>	<u>1,043</u>
<u>Federal Sources</u>			
Handicapped Program	<u>5,490</u>	<u></u>	<u>(5,490)</u>
<u>Total Revenues</u>	<u>7,129,635</u>	<u>7,116,003</u>	<u>(13,632)</u>
<u>Unreserved Fund Balance Used</u>			
To Reduce 1985-86 District Assessment		82,459	
<u>Total Revenues and Use of Fund Balance</u>		<u>\$7,212,094</u>	

**SCHEDULE 2**  
**BEDFORD SCHOOL DISTRICT**  
 General Fund

**Statement of Appropriations, Expenditures and Encumbrances  
 For The Fiscal Year Ended June 30, 1986**

<u>Instruction</u>	<u>Encumbered From 1984-85</u>	<u>Appropriations 1985-86</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1986-87</u>	(Over) Under Budget
Regular Education	\$ 3,963,729	\$4,195,924	\$ 581,312		(\$232,195)
Special Education	669,385	581,312			88,073
Other Instructional	24,670	23,546			1,124
Total Instruction	<u>4,657,784</u>	<u>4,800,782</u>			<u>( 142,998)</u>
 <u>Supporting Services</u>					
<u>Pupils</u>					
Attendance and Social Work	950	950			
Guidance	110,222	114,186			( 3,964)
Health	32,155	31,921			234
Psychological	13,500	16,057			( 2,557)
Speech Pathology and Audiology	51,262	54,803			( 3,541)
Other Pupils	46,611	41,231			5,380
<u>Instructional</u>					
Improvement of Instruction	31,564	29,517			2,047
Educational Media	66,550	53,864			12,686

<u>General Administration</u>				
School Board	25,939	42,420	( 16,481)	
Office of the Superintendent	110,207	110,207	( 2,852)	
Special Area Administration	43,483	46,335	725	
<u>School Administration Business</u>	<u>209,378</u>	<u>208,653</u>		
<u>Operation and Maintenance of Plant</u>				
Pupil Transportation	391,606	362,191	29,415	
Managerial	545,890	560,962	( 15,072)	
Other Supporting Services	18,925	17,721	1,204	
	<u>490,001</u>	<u>508,781</u>		
	<u>2,188,243</u>	<u>2,199,799</u>		
<u>Total Supporting Services</u>				
<u>Facilities Acquisition and Construction</u>				
	<u>80,000</u>	<u>500</u>		
			<u>111</u>	
			<u>80,000</u>	
				<u>389</u>
<u>Debt Service</u>				
	<u>222,328</u>	<u>222,328</u>		
<u>Fund Transfers</u>				
	<u>2</u>	<u>2</u>		
<u>Deficit Appropriation (Note 5)</u>				
	<u>143,237</u>	<u>143,237</u>		
<u>Total Appropriations</u>	<u>\$80,000</u>	<u>\$7,212,094</u>		
			<u>\$7,223,020</u>	
			<u>\$80,000</u>	
				<u>(\$ 10,926)</u>

**SCHEDULE 3  
BEDFORD SCHOOL DISTRICT  
General Fund**

**Statement of Changes in Unreserved — Undesignated Fund Balance  
For The Fiscal Year Ended June 30, 1986**

## Deductions

Unreserved Fund Balance Used To Reduce  
1985-86 District Assessments (\$82,459)

## 1985-86 Budget Summary

Revenue Surplus (Deficit) (Schedule 1)	(\$13,632)
Overdrafts of Appropriations (Schedule 2)	( 10,926)
1985-86 Budget Deficit	( 24,558)

Total Deductions ( 107,017)

Unreserved – Undesignated      Fund Balance (Deficit) – June 30, 1986      (\$ 24,556)

**SCHEDULE 4**  
**BEDFORD SCHOOL DISTRICT**  
**Schedule of Federal Financial Assistance**  
**For The Fiscal Year Ended June 30, 1986**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantors Number	Program or Award Amount	Accrued (Deferred) July 1, 1985	Revenues	Expendi- tures	Accrued (Deferred) June 30, 1986
Passed-Through State				Federal	State	Local	
<u>Department of Education</u>							
E.C.I.A. Chapter I							
Improvement in Reading	84010	51045.0	\$ 23,602	\$ 769	\$ 586	\$	\$ 1,355
Improvement in Reading	84010	61022	13,792		20,835		20,500
Math Manipulation	84010	61021			12,985		12,332
PL 94-142							335
Bedford Memorial SLD							653
Classroom and Child							
Identification	84027	55521.0					
Bedford Memorial SLD							
Classroom and Child							
Identification	84027	65546					
Occupational Therapy							
Services for Preschool							
Children	84027	55703.0					
Vocational Education							
Industrial Arts –							
Interfacing With Technology	84048	52501.0					
Computer Aided Drafting	84048	62370		4,387			4,315
E.C.I.A. Chapter II Block Grant							
Bedford Block Grant	84151	56010.0					
Bedford Block Grant	84151	66148		5,848	13,311	( 822)	12,489
5,848					5,848		5,848
Department of Agriculture							
National School Lunch Program	10.555			N/A	67,600	50,163	4,697
Totals					\$82,510	\$141,412	\$4,697
							176,107
							\$176,107
							240,553
							\$345,724
							58,014
							\$59,002

**SCHEDULE 5**  
**BEDFORD SCHOOL DISTRICT**  
**Food Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For The Fiscal Year Ended June 30, 1986**

**Revenues**

Lunch and Milk Sales	\$172,153
Federal Reimbursement	30,790
State Reimbursement	4,697
Interest Income	3,954
U.S.D.A. Commodities	<u>19,373</u>

<b><u>Total Revenues</u></b>	<b>\$230,967</b>
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**Expenditures**

Food and Milk	\$141,124
Labor and Benefits	79,485
Expendable Supplies	8,202
Repairs and Maintenance	7,525
Equipment	<u>4,217</u>

<b><u>Total Expenditures</u></b>	<b><u>240,553</u></b>
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**Excess of Revenues**

<b><u>Over (Under) Expenditures</u></b>	<b>( 9,586)</b>
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<b><u>Fund Balance – July 1</u></b>	<b><u>67,600</u></b>
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<b><u>Fund Balance – June 30</u></b>	<b><u>\$58,014</u></b>
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**SCHEDULE 6**  
**BEDFORD SCHOOL DISTRICT**  
**McKelvie School Student Activities Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For The Fiscal Year Ended June 30, 1986**

ACTIVITY	Fund Balance (Overdraft) July 1, 1985	Revenues and Transfers	Expenditures and Transfers	Fund Balance (Overdraft)
				June 30, 1986
Office	(\$ 85)	\$ 2,911	\$ 2,902	(\$ 76)
Grade 6	9	1,707	1,449	267
Grade 7	151	2,211	1,907	455
Grade 8	( 465)	13,060	12,325	270
Integrated Arts	492	6,575	7,255	( 188)
Picture Money	323	2,372	1,487	1,208
Tom Stewart Fund	2,714	8,847	10,715	846
Computer Supplies	656	155	224	587
School Store	235	1,561	1,749	47
Sports Official		2,542	2,954	( 412)
Magazine Drive/Fund Raiser		20,972	20,972	
Odyssey of the Mind		8,951	7,617	
<b>Totals</b>	<b>100</b>	<b>\$71,864</b>	<b>\$71,556</b>	<b>\$4,438</b>

SCHEDULE 7  
BEDFORD SCHOOL DISTRICT  
Capital Reserve Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended June 30, 1986

Revenues

Interest Income \$ 801

Fund Balance – July 1 11,787

Fund Balance – June 30 \$12,588







**— IN AN EMERGENCY —**  
**To report a Fire or Rescue**  
**472-3311**

Fire Station, 10 Meetinghouse Road  
Office hours 8:00 a.m. to 5:00 p.m.  
Business Phone — 472-3219

**To Call Police**  
**472-5111**

Police Station, Town Office Building  
18 North Amherst Road  
Non Emergency Phone — 472-5160

**Landfill Hours**

Closed Mondays — Tuesday through Saturday 8:30 a.m. to 5 p.m.  
472-5741

**Highway Department**

Office hours 8 a.m. to 4 p.m. Monday through Friday  
19 Nashua Road — 472-3070

**Library**

Monday through Thursday 10 a.m. to 8 p.m.  
Friday 10 a.m. to 5 p.m.  
Saturday 10 a.m. to 1 p.m.  
Sunday 12 - 2 p.m. (courtesy of Bedford Kiwanis Club)  
3 Meetinghouse Road — 472-3023

**Town Office Building**  
**18 North Amherst Road**

**Town Clerk/Tax Collector** 472-3550  
Closed on Mondays, Open Wednesday evenings until 7:30 p.m.  
Tuesday through Friday 8:30 a.m. to 4:30 p.m.

Selectman	472-5242
Assessor	472-5242
Building Department	472-3838
Planning Board	472-5242
Board of Adjustment	472-5242
Historic District Commission	472-5242
Hours: Monday through Friday, 8:00 a.m. to 4:30 p.m.	